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AUTHOR Barbett, Samuel; Korb, Roslyn A.
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ABSTRACT

This report contains 34 tables of revenue and expenditure data for the nation's accredited institutions of higher education for the 9-year period from fiscal year 1986 (FY86) through fiscal year 1994 (FY94). Data are from the Integrated Postsecondary Education System and the Higher Education General Information Survey. Tables cover: revenue and expenditures, by source and purpose, for FY86 through FY94; by source, purpose, and level of control for FY94 for all and for private nonprofit institutions; by source and purpose for FY90-FY94 for private nonprofit institutions; by selected categories and state, and by percentage distribution for FY94 for all, for public 4-year and 2-year, and for private and private nonprofit 4-year institutions; a comparison of FY93 and FY94 total revenues and expenditures in current dollars and by state for all, for public, for private, and private nonprofit institutions; scholarship and fellowship expenditures for FY91-FY94 in current dollars by source and control; total expenditures and percentage of expenditures for salaries and wages for FY94; revenues and expenditures in current and constant 1994 dollars for FY86-FY94. Also included in the report are a glossary and a survey of the methodology. Two appendix tables provide FY94 survey response rates by sector and state; a third provides Consumer Price Index factors for FY86 through FY94. (CH)

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Current Funds Revenues and Expenditures of Institutions of Higher Education: Fiscal Years 1986 Through 1994

Samuel Barbett
Roslyn A. Korb
Surveys and Cooperative Systems Group

U.S. Department of Education
Office of Educational Research and Improvement NCES 96-879

U.S. Department of Education
Richard W. Riley
Secretary

Office of Educational Research and Improvement
Sharon P. Robinson
Assistant Secretary

National Center for Education Statistics
Pascal D. Forgione, Jr.
Commissioner

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Contact:
Samuel Barbett
202–219–1592

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Introduction

Since 1987 the Integrated Postsecondary Education Data System (IPEDS) Finance survey has collected information on the current funds revenues and expenditures of higher education institutions. Revenue data are collected by source of revenue such as tuition and fees and state appropriations, while expenditure data are collected by purpose of expenditure including instruction, research and public service. Both revenues and expenditures are separable into two classes: education and general (E&G) and auxiliary enterprises, hospitals, and independent operations. E&G revenues and expenditures are those that are intended for operating the educational, research and public service missions[1] of the institution while entities listed under sales and services are either ancillary to the mission of the institution or are essentially self-supporting operations such as bookstores, dormitories, and hospitals. That is, the revenues of these entities support their operating expenditures. As part of current funds expenditures, total expenditures for salaries are also collected in each expenditure category that has associated personnel. Additionally, expenditures on scholarships and grants are collected by source in a separate schedule of the Finance survey. For fiscal year 1986 (FY86) finance data were collected through the Higher Education General Information Survey (HEGIS). The HEGIS Finance survey also collected revenues by source and expenditures by purpose, but did not collect salary data or data on expenditures on scholarships and grants by source.

This report presents revenue and expenditure data of the nation's accredited institutions of higher education over the nine-year period from fiscal year 1986 (FY86) through fiscal year 1994 (FY94). This survey report includes information only on institutions of higher education in the 50 states and the District of Columbia that are accredited at the college level by an agency recognized by the Secretary, U.S. Department of Education. Definitions of the terms used in this report are available in the Glossary.

Highlights

Tables 1-6 show the distribution of revenues and expenditures in the current year (FY94) as well as over time from FY86. As interesting as these distributions are in any one year, over time they tend to provide an indicator of how higher education is changing. From changes in the distribution of revenues by source, for example, it is possible to get a sense of shifts in support for higher education, which, in turn, may reflect the changing values for higher education of particular segments of society. Changes in how higher education institutions allocate their operating expenditures reflect, to some extent, the choices made by higher education institutions as they attempt to achieve their various missions while maintaining a viable operation.

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[1]Education and general revenues include tuition and fees, federal, state and local appropriations, federal, state and local grants and contracts, private gifts, grants and contracts, endowment income, and sales and services of educational activities. Education and general expenditures include expenditures for instruction, research, public service, academic support, student services, institutional support, operation and maintenance of plant, scholarships and fellowships, and mandatory transfers from current funds.

In FY94 the largest source of revenues of public institutions were state appropriations, accounting for one-third of their total operating revenues. Tuition and fees, the second largest source of revenues of public institutions, accounted for slightly over 18 percent (table 3). The relative shares of revenues accounted for by these two major sources of income tends to confirm public institutions' reliance on state funding. In examining these same two revenue sources over the time period from FY86 to FY94, however, it is evident from the steady decline in the percentage of revenues from state appropriations and the steady increase in the percentage of revenues from tuition and fees that in FY94 public institutions were relying less on state support and more on student based revenues than in FY86. Private institutions, in contrast, are not, for the most part, state supported, and have always had a strong reliance on revenues from students. From table 5, it is clear that this reliance is increasing. Since 1986, tuition and fee revenues as a percent of total current funds revenues have increased steadily. In private institutions, also, the increasing prominence of tuition and fees has been accompanied by a fairly steady decrease in the share of revenues from federal sources and a small decrease in the share of revenues from private gifts, grants and contracts.

Overall, current funds revenues have out paced inflation in both public and private higher education institutions every year since 1985-86 (tables 24 and 26). For public institutions this increase has ranged from a high of 4.8 percent between FY86 and FY87 to a low of 1.2 percent between FY90 and FY91 and FY93 and FY94; for private institutions it has ranged from 9.2 percent between FY86 and FY87 and 2.4 percent between FY93 and FY94. As might be expected, the observed changes in the relative importance of sources of revenues for public and private institutions have been accompanied by changes in the level of revenues from a particular source. For example, in public institutions revenues from tuition and fees outpaced inflation and outpaced increases in total revenues in every year since FY86; revenues from state governments on the other hand were consistently lower than increases in total revenues and from FY91 to FY94 these revenues did not keep pace with inflation (table 24). In private institutions, increases in revenues from tuition and fees also outpaced total revenue increases. However, it is interesting to note that the rate of increase in tuition and fee revenues (in constant dollars) dropped significantly after the 10.9 percent increase between FY86 and FY87 (table 26).

With regard to expenditures, public and private institutions differed somewhat in their allocation of resources in FY94. Public institutions expended almost one-third (32.6 percent) of their total current funds expenditures on instruction and slightly over 10 percent on research (table 4) while private institutions expended about 27 percent of their current funds expenditures on instruction and less than 8 percent on research (table 6). Private institutions also allocated a larger share of their expenditures on institutional support (10.3 percent vs 8.5 percent) and scholarships and fellowships than did publics (11 percent vs 3.9 percent).

Furthermore, as tables 4 and 6 indicate, in the period between FY86 and FY94, public and private institutions tended to shift their expenditures somewhat differently, reflecting, perhaps, different priorities or, more probably, different necessities. In public institutions the share of expenditures allocated to instruction dropped between FY86 and FY94 from 34.6 percent to 32.6 percent, while in private institutions it stayed about the same. In public institutions the share

of expenditures for research increased slowly but steadily (from 9.0 to 10.2 percent) while in private institutions the share of research expenditures declined slightly. On the other hand, both public and private institutions allocated more resources to scholarships and grants and fewer resources to operation and maintenance of plant over this period. Scholarship and grant expenditures went from 7.5 of total current funds expenditures to 11 percent in private institutions and only rose from 2.5 percent to 3.9 percent in public institutions. This differential between public and private institutions in scholarship and grant expenditures might be expected once it is recognized that less than 20 percent of public institutions' scholarship and grant expenditures come from institutional sources compared to 66 percent of private institutions' expenditures for this purpose (table 20). Declines in the share of expenditures for operation and maintenance of plant were of about the same magnitude in both public and private institutions.

As with revenues, total current funds expenditures of both public and private institutions outpaced inflation for all years between FY86 and FY94 (tables 25 and 27). Expenditures for each of the E&G purposes also outpaced inflation in all years except in a few scattered instances, the most noteworthy being the years in which expenditures on operation and maintenance of plant dropped below inflation levels in public institutions.

In comparing the revenue and expenditure patterns of public and private higher education institutions it is important to keep in mind the distribution of institutions by level within these two sectors. Two-year institutions make up 63 percent of public higher education institutions but only about 21 percent of private higher education institutions (table A1) and as tables 7 and 8 indicate, there are substantial differences in the finances of 2- and 4-year institutions in both the public and private sectors.

Both public and private 2- year institutions receive a higher percentage of their current funds revenues from tuition and fees than 4-year institutions (table 7). Public 2-year schools received 21.6 percent of current funds revenues from tuition and fees while public 4-year schools received 17.7 percent in FY94. Private 2-year schools received 70.4 percent of their total operating revenues from tuition and fees compared to 41.2 percent for 4-year private institutions. Additionally, public 2-year schools received a higher percentage of operating revenues from state governments and a lower percentage from the federal government than their 4-year counterparts. Moreover, local governments played an important role in funding 2-year public institutions and virtually no role in funding 4-year public institutions. In the private sector, tuition and fees is the only source of E&G revenues that accounts for more than 6 percent of the total current funds revenues of 2-year institutions while among 4-year private institutions, the federal government and private gifts, grants and contracts accounted for 14.8 percent and 8.7 percent, respectively, of their total current funds revenues.

On the expenditure side (table 8), the differences between 4-year and 2-year institutions are even more marked, especially in the public sector. Public 2-year institutions spent 46.2 percent of their total current funds expenditures on instruction in FY94; 4-year publics spent 29.7 percent for that purpose. Four-year public institutions invested a substantially higher percentage of current funds expenditures in research than 2-year publics (12.4 percent to 0.2 percent) and a

higher proportion in public service. On the other hand, the percentage of current funds expenditures that 2-year public institutions spent on student services and institutional support was about twice as high as that spent by 4-year public institutions. Among private institutions, both 2- and 4-year institutions spent about the same percentage of current funds expenditures on instruction. However, as in the public sector, 4-year privates allocated a substantially higher percentage of their current funds expenditures to research than private 2-year institutions and substantially less of their current funds expenditures to student services and institutional support.

It is interesting to note that as different as the expenditure patterns are between 4- and 2-year institutions, the percentage of expenditures that go to salaries are within a fairly narrow range for a given expenditure function (table 21). Overall, salaries comprised between 52 percent and 63 percent of total current funds expenditures with 2-year publics at the high end and 2-year privates at the low end. Of the major expenditure categories, salaries comprised from 66 percent to 75 percent of instructional expenditures, from 50 percent to 65 percent of student services expenditures, and from 38 percent to 58 percent of expenditures on institutional support.

As with changes in financial statistics over time, examining differences in the relative importance of sources of revenues and comparing the allocation of expenditures by state permit additional insights into the support for, and priorities of, higher education particularly in the public sector. For example, there is substantial variation in the percentage of total revenues from tuition and fees in 4- and 2-year public institutions across states (tables 12A and 13A). In 4-year public schools in Vermont, for example, almost 43 percent of their total revenues come from tuition and fees. This percentage is higher than the average percentage for private institutions in the nation (42 percent, table 5). In Vermont's 2-year publics, almost two-thirds of their revenues are from tuition and fees. On the other hand, there are two states (Hawaii and New Mexico) and the District of Columbia in which the 4-year public institutions receive less than 10 percent of their total revenues from tuition and fees and one state (California) in which 2-year institutions receive less than 10 percent of the total revenues from tuition and fees. Additionally, the data in tables 12A and 13A seem to indicate that public institutions in states that have a relatively high level of state and local funding, tend to have a lower percentage of revenues from tuition and fees, although there are some clear exceptions. Public institutions in Maine, Massachusetts, South Dakota and West Virginia have a higher than average share of revenues from tuition and fees as well as from state and local sources. Public institutions in Alabama, Iowa, New Mexico, Utah, and Washington all have lower than average shares of revenues from tuition and fees and from state and local sources as well.

While it seems reasonable that the distribution of revenues by source in public institutions would vary by state, less anticipated is that the distribution of revenues by source in private institutions would also vary by state. However, as table 14A indicates, this appears to be the case, at least for private 4-year institutions. The percentage of revenues from tuition and fees in private 4-year institutions varies from a low of about 21 percent in Maryland (due, perhaps, to the dominance of John Hopkins University whose share of revenues from tuition and fees is about 20 percent) to a high of more than 82 percent in Arizona. In general, there is little variability

in the percentage of revenues from state and local sources suggesting little state or local support for these institutions. Florida, Michigan, New Jersey, New York, and Texas appear to be exceptions since in these 5 states, private 4-year institutions receive 5 percent or more of their total revenues from state and local sources.

Not surprisingly, the distribution of expenditures by purpose of public 4-year institutions does not appear to be a function of their state location. The percentage of total expenditures public 4-year institutions allocated to instruction ranged from a low of about 20 percent in New Mexico to a high of 40 percent in the District of Columbia (table 12A). Expenditures on scholarship and grants in public 4-year institutions were somewhat less homogeneous across states, accounting for between 0.9 and 8.3 percent of total expenditures. Public 4-year institutions in only 5 states allocated 6 percent or more of their total expenditures to scholarships and grants. In general these institutions tended to be in states in which public 4-year institutions received a high percentage of their total revenues from tuition and fees (Delaware, Maine, New Hampshire, Rhode Island and Vermont).

The percentage of total expenditures that public 2-year institutions allocated to instruction seems to be more variable among states than were the expenditures of public 4-year institutions for this purpose (table 13A). This percentage ranged from a low of 23.5 percent in Delaware to a high of 61.4 percent in Wisconsin. As with public 4-year institutions, the percentage of total expenditures for scholarships and grants of public 2-year institutions was fairly similar across states with some outstanding exceptions such as New York and South Dakota[2].

Among 4-year private institutions, the allocation of expenditures to instruction was fairly homogeneous among states, ranging from a low of 21 percent in Alaska and Tennessee to a high of 44 percent in Nebraska (table 14A). However private 4-year institutions allocated between 22 percent and 29 percent of their total expenditures to instruction in 35 of the 50 states and the District of Columbia. The range of allocations to scholarships and grants for private 4-year institutions was fairly broad with a low of about 4 percent in Utah to a high 26 percent in North Dakota. Four-year private institutions in 19 states allocated 15 percent or more of their total expenditures to scholarships and fellowships. This compares to a national average for private 4-year institutions of about 11 percent.

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[2]South Dakota has only one 2-year public institution and it is a tribal college. Therefore, much of the funding for this school comes from federal sources.

Tables

Table 1.— Current funds revenues of institutions of higher education in current dollars, by source: Fiscal years 1986 through 1994 1/

Source	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
	In thousands								
Total current funds revenues	$100,437,616	$109,144,709	$117,340,109	$128,501,638	$139,635,477	$149,766,051	$161,395,896	$170,880,503	$179,226,601
Tuition and fees	23,116,605	25,705,827	27,836,781	30,806,566	33,926,060	37,434,462	41,559,037	45,346,071	48,646,538
Federal Government	12,704,750	14,238,931	14,771,954	15,893,978	17,254,874	18,236,082	19,833,317	21,014,564	22,076,385
Appropriations	1,617,510	1,656,245	1,664,054	1,677,430	1,890,046	1,840,694	1,907,403	1,872,840	1,994,279
Unrestricted grants and contracts	1,658,636	1,878,202	1,980,749	2,150,079	2,353,119	2,504,859	2,703,590	2,913,256	3,129,307
Restricted grants and contracts 2/	7,190,345	7,690,232	8,225,129	9,009,709	9,773,266	10,443,977	11,561,444	12,589,727	13,554,435
Independent operations 3/	2,238,259	3,014,251	2,902,022	3,056,760	3,238,442	3,446,552	3,660,881	3,638,741	3,398,364
State governments	29,911,500	31,309,303	33,517,166	36,031,208	38,349,239	39,480,874	40,586,907	41,247,955	41,910,288
Appropriations	28,402,288	29,337,120	31,298,537	33,287,034	35,223,174	36,255,090	36,884,957	37,314,176	37,824,061
Unrestricted grants and contracts	154,109	213,461	217,208	357,221	411,757	366,206	376,176	382,204	360,852
Restricted grants and contracts	1,355,102	1,758,722	2,001,421	2,386,953	2,714,309	2,859,577	3,325,774	3,551,575	3,725,375
Local governments	2,544,506	2,799,321	3,006,263	3,363,676	3,639,902	3,931,239	4,159,876	4,444,875	4,998,306
Appropriations	2,153,160	2,294,133	2,470,439	2,758,086	2,919,447	3,177,696	3,336,012	3,599,983	4,023,620
Unrestricted grants and contracts	56,975	92,724	76,638	98,787	122,404	116,982	140,135	139,881	134,491
Restricted grants and contracts	334,371	412,465	459,186	506,803	598,051	636,561	683,729	705,011	840,195
Private gifts, grants, and contracts	5,410,905	5,952,682	6,359,282	7,060,730	7,781,422	8,361,265	8,977,271	9,659,977	10,203,062
Unrestricted	2,111,972	2,234,942	2,235,096	2,429,579	2,634,974	2,720,233	2,921,997	3,229,718	3,400,457
Restricted	3,298,933	3,717,741	4,124,186	4,631,151	5,146,448	5,641,032	6,055,274	6,430,259	6,802,605
Endowment income	2,275,898	2,377,958	2,586,441	2,914,396	3,143,696	3,268,629	3,442,009	3,627,773	3,669,536
Unrestricted	1,285,194	1,229,943	1,340,788	1,498,703	1,614,088	1,521,940	1,549,930	1,536,511	1,557,733
Restricted	990,704	1,148,015	1,245,654	1,415,694	1,529,608	1,746,690	1,892,079	2,091,262	2,111,803
Sales and services	21,274,265	23,283,927	25,492,435	28,162,465	30,787,233	34,107,502	37,519,828	39,824,766	41,791,319
Educational activities	2,373,494	2,641,906	2,918,090	3,315,620	3,632,100	4,054,703	4,520,890	5,037,901	5,294,030
Auxiliary enterprises	10,674,136	11,364,188	11,947,778	12,855,580	13,938,469	14,903,127	15,758,599	16,662,850	17,537,514
Hospitals	8,226,635	9,277,834	10,626,566	11,991,265	13,216,664	15,149,672	17,240,338	18,124,015	18,959,776
Other sources	3,199,186	3,476,760	3,769,787	4,268,618	4,753,051	4,945,998	5,317,651	5,714,523	5,931,167
	Percentage distribution								
Total current funds revenues	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Tuition and fees	23.0	23.6	23.7	24.0	24.3	25.0	25.7	26.5	27.1
Federal Government	12.6	13.0	12.6	12.4	12.4	12.2	12.3	12.3	12.3
Appropriations	1.6	1.5	1.4	1.3	1.4	1.2	1.2	1.1	1.1
Unrestricted grants and contracts	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7
Restricted grants and contracts 2/	7.2	7.0	7.0	7.0	7.0	7.0	7.2	7.4	7.6
Independent operations 3/	2.2	2.8	2.5	2.4	2.3	2.3	2.3	2.1	1.9
State governments	29.8	28.7	28.6	28.0	27.5	26.4	25.1	24.1	23.4
Appropriations	28.3	26.9	26.7	25.9	25.2	24.2	22.9	21.8	21.1
Unrestricted grants and contracts	0.2	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.2
Restricted grants and contracts	1.3	1.6	1.7	1.9	1.9	1.9	2.1	2.1	2.1
Local governments	2.5	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.8
Appropriations	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.2
Unrestricted grants and contracts	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Restricted grants and contracts	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5
Private gifts, grants, and contracts	5.4	5.5	5.4	5.5	5.6	5.6	5.6	5.7	5.7
Unrestricted	2.1	2.0	1.9	1.9	1.9	1.8	1.8	1.9	1.9
Restricted	3.3	3.4	3.5	3.6	3.7	3.8	3.8	3.8	3.8
Endowment income	2.3	2.2	2.2	2.3	2.3	2.2	2.1	2.1	2.0
Unrestricted	1.3	1.1	1.1	1.2	1.2	1.0	1.0	0.9	0.9
Restricted	1.0	1.1	1.1	1.1	1.1	1.2	1.2	1.2	1.2
Sales and services	21.2	21.3	21.7	21.9	22.0	22.8	23.2	23.3	23.3
Educational activities	2.4	2.4	2.5	2.6	2.6	2.7	2.8	2.9	3.0
Auxiliary enterprises	10.6	10.4	10.2	10.0	10.0	10.0	9.8	9.8	9.8
Hospitals	8.2	8.5	9.1	9.3	9.5	10.1	10.7	10.6	10.6
Other sources	3.2	3.2	3.2	3.3	3.4	3.3	3.3	3.3	3.3

1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.
3/ Revenues are from federal and independent operations.
NOTES: Before 1988-89, statistics are based on revised finance data. Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" survey 1986 and Integrated Postsecondary Education Data System (IPEDS), "Finance" surveys (1987-1994).

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Table 2.— Current funds expenditures of institutions of higher education in current dollars, by purpose: Fiscal years 1986 through 1994 1/

Source	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
	In thousands								
Total current funds expenditures	$97,535,742	$106,099,686	$113,786,464	$123,867,184	$134,655,571	$146,087,836	$156,189,161	$165,241,040	$173,350,617
Education and general expenditures	76,127,965	82,955,555	89,157,430	96,803,378	105,585,076	114,139,901	121,567,157	128,977,968	136,024,350
Instruction	31,032,099	33,711,146	35,833,563	38,812,690	42,145,987	45,496,117	47,997,196	50,340,914	52,775,599
Research	8,437,367	9,352,309	10,350,931	11,432,170	12,505,961	13,444,040	14,261,554	15,291,309	16,117,610
Public service	3,119,533	3,448,453	3,786,363	4,227,323	4,689,758	5,076,177	5,489,298	5,935,095	6,242,414
Academic support	6,667,392	7,575,451	8,141,582	8,904,279	9,437,644	10,050,773	10,577,018	11,072,970	11,677,911
Libraries	2,551,331	2,441,184	2,836,497	3,009,870	3,254,239	3,343,892	3,595,834	3,684,852	3,908,412
Student services	4,562,938	4,975,913	5,396,521	5,780,837	6,388,148	7,025,482	7,509,094	8,165,079	8,562,783
Institutional support	9,350,786	10,084,663	10,774,495	11,529,119	12,674,031	13,726,484	14,475,023	15,249,898	15,926,239
Operation and maintenance of plant	7,605,226	7,819,032	8,230,986	8,739,895	9,458,262	10,062,581	10,346,580	10,783,727	11,368,496
Scholarships and fellowships	4,160,174	4,776,100	5,325,358	5,918,666	6,655,544	7,551,184	9,060,000	10,148,373	11,238,010
From unrestricted funds	2,285,116	2,644,615	2,941,143	3,282,698	3,853,904	4,445,106	5,205,797	5,949,037	6,644,717
From restricted funds 2/	1,875,059	2,131,486	2,384,215	2,635,969	2,801,640	3,106,078	3,854,203	4,199,337	4,593,293
Mandatory transfers	1,192,449	1,212,488	1,317,633	1,458,398	1,629,742	1,707,063	1,851,393	1,990,603	2,115,288
Auxiliary enterprises	10,528,303	11,037,333	11,399,949	12,280,063	13,203,984	14,272,247	14,966,100	15,561,508	16,429,341
Mandatory transfers	617,171	633,461	629,370	774,752	836,852	936,876	1,003,299	1,109,549	1,158,848
Hospitals	8,692,113	9,173,014	10,406,461	11,824,782	12,679,286	14,325,865	16,104,313	17,049,672	17,509,603
Mandatory transfers	128,833	151,071	178,472	240,278	222,192	274,452	333,714	308,059	344,665
Independent operations	2,187,361	2,933,784	2,822,624	2,958,962	3,187,224	3,349,824	3,551,592	3,651,891	3,387,323
Mandatory transfers	3,432	2,292	4,306	6,987	5,812	5,645	3,396	2,271	2,354
	Percentage distribution								
Total current funds expenditures	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Education and general expenditures	78.1	78.2	78.4	78.2	78.4	78.1	77.8	78.1	78.5
Instruction	31.8	31.8	31.5	31.3	31.3	31.1	30.7	30.5	30.4
Research	8.7	8.8	9.1	9.2	9.3	9.2	9.1	9.3	9.3
Public service	3.2	3.3	3.3	3.4	3.5	3.5	3.5	3.6	3.6
Academic support	6.8	7.1	7.2	7.2	7.0	6.9	6.8	6.7	6.7
Libraries	2.6	2.3	2.5	2.4	2.4	2.3	2.3	2.2	2.3
Student services	4.7	4.7	4.7	4.7	4.7	4.8	4.8	4.9	4.9
Institutional support	9.6	9.5	9.5	9.3	9.4	9.4	9.3	9.2	9.2
Operation and maintenance of plant	7.8	7.4	7.2	7.1	7.0	6.9	6.6	6.5	6.6
Scholarships and fellowships	4.3	4.5	4.7	4.8	4.9	5.2	5.8	6.1	6.5
From unrestricted funds	2.3	2.5	2.6	2.7	2.9	3.0	3.3	3.6	3.8
From restricted funds 2/	1.9	2.0	2.1	2.1	2.1	2.1	2.5	2.5	2.6
Mandatory transfers	1.2	1.1	1.2	1.2	1.2	1.2	1.2	1.2	1.2
Auxiliary enterprises	10.8	10.4	10.0	9.9	9.8	9.8	9.6	9.4	9.5
Mandatory transfers	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7
Hospitals	8.9	8.6	9.1	9.5	9.4	9.8	10.3	10.3	10.1
Mandatory transfers	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Independent operations	2.2	2.8	2.5	2.4	2.4	2.3	2.3	2.2	2.0
Mandatory transfers	—	—	—	—	—	—	—	—	—

1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants.
— Less than 0.05 percent.
NOTES: Before 1988-89, statistics are based on revised finance data. Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" survey 1986 and Integrated Postsecondary Education Data System (IPEDS), "Finance" surveys (1987-1994).

Table 3.— Current funds revenues of public institutions of higher education in current dollars, by source: Fiscal years 1986 through 1994 1/

Source	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
	in thousands								
Total current funds revenues	$65,004,632	$69,613,289	$74,771,255	$81,927,371	$88,911,433	$94,904,506	$102,202,890	$108,186,484	$112,968,097
Tuition and fees	9,439,177	10,198,633	11,184,657	12,435,763	13,820,240	15,258,024	17,460,263	19,490,221	20,825,388
Federal Government	6,852,370	7,227,995	7,714,261	8,412,581	9,171,488	9,763,427	10,783,842	11,655,011	12,465,038
Appropriations	1,401,367	1,434,295	1,434,906	1,443,539	1,636,047	1,604,548	1,662,229	1,658,052	1,781,837
Unrestricted grants and contracts	816,364	907,299	989,781	1,083,575	1,214,836	1,319,035	1,462,372	1,601,201	1,694,596
Restricted grants and contracts 2/	4,481,723	4,662,798	5,095,910	5,656,468	6,106,112	6,629,484	7,426,627	8,155,317	8,776,458
Independent operations 3/	152,916	223,602	193,664	228,999	214,493	210,360	232,613	240,441	212,148
State governments	29,220,586	30,439,878	32,437,504	34,835,716	37,052,307	38,239,978	39,107,560	39,789,641	40,536,393
Appropriations	28,071,070	28,974,665	30,917,354	32,929,719	34,858,904	35,898,653	36,612,540	37,073,932	37,565,065
Unrestricted grants and contracts	88,779	139,059	113,204	240,028	297,338	250,168	253,184	259,046	271,298
Restricted grants and contracts	1,060,737	1,326,154	1,406,946	1,665,969	1,896,065	2,091,157	2,241,836	2,456,663	2,700,030
Local governments	2,325,844	2,535,014	2,731,862	3,025,703	3,264,303	3,531,714	3,778,615	4,040,897	4,508,604
Appropriations	2,150,459	2,289,420	2,465,172	2,751,704	2,910,444	3,159,789	3,319,119	3,594,207	4,021,421
Unrestricted grants and contracts	27,852	56,781	41,940	64,455	82,405	73,281	90,257	84,974	71,098
Restricted grants and contracts	147,533	188,813	224,751	209,544	271,453	298,644	369,239	361,717	416,084
Private gifts, grants, and contracts	2,109,782	2,292,985	2,517,422	2,948,826	3,368,635	3,651,107	4,039,212	4,330,112	4,521,452
Unrestricted	279,381	297,163	305,457	362,011	436,028	529,496	650,468	686,214	698,497
Restricted	1,830,401	1,995,822	2,211,966	2,586,815	2,932,607	3,121,611	3,388,743	3,643,898	3,822,955
Endowment income	398,603	349,779	361,545	422,252	461,701	431,235	593,998	667,711	639,343
Unrestricted	181,624	125,165	127,861	149,650	164,242	147,368	248,770	257,113	259,172
Restricted	216,979	224,614	233,684	272,602	297,459	283,867	345,228	410,598	380,172
Sales and services	12,990,670	14,775,531	15,851,714	17,586,819	19,330,429	21,546,202	23,738,382	25,282,113	26,404,241
Educational activities	1,596,946	1,771,760	1,948,679	2,186,448	2,423,779	2,700,185	2,960,980	3,236,037	3,329,681
Auxiliary enterprises	6,684,794	7,092,985	7,306,302	7,809,284	8,473,282	9,058,745	9,655,373	10,255,044	10,814,804
Hospitals	4,708,930	5,910,785	6,596,733	7,591,087	8,433,369	9,787,271	11,122,029	11,791,033	12,259,757
Other sources	1,667,600	1,793,474	1,972,290	2,259,710	2,442,330	2,482,819	2,701,019	2,930,778	3,067,638
	Percentage distribution								
Total current funds revenues	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Tuition and fees	14.5	14.7	15.0	15.2	15.5	16.1	17.1	18.0	18.4
Federal Government	10.5	10.4	10.3	10.3	10.3	10.3	10.6	10.8	11.0
Appropriations	2.2	2.1	1.9	1.8	1.8	1.7	1.6	1.5	1.6
Unrestricted grants and contracts	1.3	1.3	1.3	1.3	1.4	1.4	1.4	1.5	1.5
Restricted grants and contracts 2/	6.9	6.7	6.8	6.9	6.9	7.0	7.3	7.5	7.8
Independent operations 3/	0.2	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2
State governments	45.0	43.7	43.4	42.5	41.7	40.3	38.3	36.8	35.9
Appropriations	43.2	41.6	41.3	40.2	39.2	37.8	35.8	34.3	33.3
Unrestricted grants and contracts	0.1	0.2	0.2	0.3	0.3	0.3	0.2	0.2	0.2
Restricted grants and contracts	1.6	1.9	1.9	2.0	2.1	2.2	2.2	2.3	2.4
Local governments	3.6	3.6	3.7	3.7	3.7	3.7	3.7	3.7	4.0
Appropriations	3.3	3.3	3.3	3.4	3.3	3.3	3.2	3.3	3.6
Unrestricted grants and contracts	—	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Restricted grants and contracts	0.2	0.3	0.3	0.3	0.3	0.3	0.4	0.3	0.4
Private gifts, grants, and contracts	3.2	3.3	3.4	3.6	3.8	3.8	4.0	4.0	4.0
Unrestricted	0.4	0.4	0.4	0.4	0.5	0.6	0.6	0.6	0.6
Restricted	2.8	2.9	3.0	3.2	3.3	3.3	3.3	3.4	3.4
Endowment income	0.6	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6
Unrestricted	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Restricted	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.3
Sales and services	20.0	21.2	21.2	21.5	21.7	22.7	23.2	23.4	23.4
Educational activities	2.5	2.5	2.6	2.7	2.7	2.8	2.9	3.0	2.9
Auxiliary enterprises	10.3	10.2	9.8	9.5	9.5	9.5	9.4	9.5	9.6
Hospitals	7.2	8.5	8.8	9.3	9.5	10.3	10.9	10.9	10.9
Other sources	2.6	2.6	2.6	2.8	2.7	2.6	2.6	2.7	2.7

1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.
3/ Revenues are from federal and independent operations.
— Less than 0.05 percent.
NOTES: Before 1988-89, statistics are based on revised finance data. Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" survey 1986 and Integrated Postsecondary Education Data System (IPEDS), "Finance" surveys (1987-1994).

Table 4.— Current funds expenditures of public institutions of higher education in current dollars, by purpose: Fiscal years 1986 through 1994 1/

Source	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
	in thousands								
Total current funds expenditures	$63,193,853	$67,653,838	$72,641,294	$78,945,617	$85,770,530	$92,961,093	$98,847,180	$104,570,101	$109,309,541
Education and general expenditures	50,872,962	54,359,434	58,639,468	63,444,908	69,163,958	74,395,428	78,554,534	83,210,979	87,139,226
Instruction	21,880,782	23,359,057	24,954,204	26,893,691	29,257,209	31,371,394	32,828,420	34,260,177	35,688,497
Research	5,705,144	6,258,625	6,976,925	7,796,952	8,542,235	9,364,213	9,948,580	10,604,973	11,180,363
Public service	2,515,734	2,727,593	2,986,164	3,351,950	3,688,664	3,990,232	4,285,501	4,563,397	4,741,719
Academic support	4,693,543	5,048,232	5,436,156	5,941,906	6,535,076	6,933,847	7,274,159	7,613,244	8,035,556
Libraries	1,685,052	1,619,353	1,853,410	1,956,497	2,102,672	2,167,161	2,284,520	2,329,625	2,449,109
Student services	2,921,758	3,158,991	3,482,112	3,678,419	4,021,328	4,398,365	4,690,921	5,173,239	5,315,370
Institutional support	5,667,144	6,042,593	6,470,162	6,876,360	7,490,137	8,030,642	8,423,156	9,049,589	9,328,236
Operation and maintenance of plant	5,177,254	5,308,631	5,601,732	5,913,267	6,333,582	6,655,605	6,790,215	7,076,805	7,433,185
Scholarships and fellowships	1,575,909	1,751,671	1,941,389	2,150,350	2,386,493	2,688,532	3,255,660	3,727,838	4,222,923
From unrestricted funds	696,973	750,931	830,195	944,001	1,099,425	1,270,158	1,523,721	1,745,339	1,934,617
From restricted funds 2/	878,935	1,000,740	1,111,194	1,206,349	1,287,068	1,418,374	1,731,939	1,982,498	2,288,306
Mandatory transfers	735,695	704,040	790,624	842,012	909,234	962,598	1,057,923	1,141,717	1,193,379
Auxiliary enterprises	6,830,235	7,135,393	7,237,866	7,744,725	8,282,332	9,049,935	9,634,131	10,024,352	10,637,783
Mandatory transfers	410,777	409,726	412,006	512,413	551,331	623,146	655,301	758,644	784,115
Hospitals	5,358,699	5,904,212	6,532,905	7,533,912	8,113,989	9,315,902	10,432,773	11,100,602	11,317,674
Mandatory transfers	75,569	102,623	106,181	159,507	156,029	195,961	224,095	223,241	242,216
Independent operations	131,956	254,799	231,055	222,072	210,252	199,827	225,742	234,168	214,858
Mandatory transfers	846	194	2,063	1,787	2,276	1,201	510	462	474
	Percentage distribution								
Total current funds expenditures	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Education and general expenditures	80.5	80.3	80.7	80.4	80.6	80.0	79.5	79.6	79.7
Instruction	34.6	34.5	34.4	34.1	34.1	33.7	33.2	32.8	32.6
Research	9.0	9.3	9.6	9.9	10.0	10.1	10.1	10.1	10.2
Public service	4.0	4.0	4.1	4.2	4.3	4.3	4.3	4.4	4.3
Academic support	7.4	7.5	7.5	7.5	7.6	7.5	7.4	7.3	7.4
Libraries	2.7	2.4	2.6	2.5	2.5	2.3	2.3	2.2	2.2
Student services	4.6	4.7	4.8	4.7	4.7	4.7	4.7	4.9	4.9
Institutional support	9.0	8.9	8.9	8.7	8.7	8.6	8.5	8.7	8.5
Operation and maintenance of plant	8.2	7.8	7.7	7.5	7.4	7.2	6.9	6.8	6.8
Scholarships and fellowships	2.5	2.6	2.7	2.7	2.8	2.9	3.3	3.6	3.9
From unrestricted funds	1.1	1.1	1.1	1.2	1.3	1.4	1.5	1.7	1.8
From restricted funds 2/	1.4	1.5	1.5	1.5	1.5	1.5	1.8	1.9	2.1
Mandatory transfers	1.2	1.0	1.1	1.1	1.1	1.0	1.1	1.1	1.1
Auxiliary enterprises	10.8	10.5	10.0	9.8	9.7	9.7	9.7	9.6	9.7
Mandatory transfers	0.7	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.7
Hospitals	8.5	8.7	9.0	9.5	9.5	10.0	10.6	10.6	10.4
Mandatory transfers	0.1	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2
Independent operations	0.2	0.4	0.3	0.3	0.2	0.2	0.2	0.2	0.2
Mandatory transfers	—	—	—	—	—	—	—	—	—

1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants.
— Less than 0.05 percent.
NOTES: Before 1988-89, statistics are based on revised finance data. Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" survey 1986 and Integrated Postsecondary Education Data System (IPEDS), "Finance" surveys (1987-1994).

Table 5.— Current funds revenues of private institutions of higher education in current dollars, by source: Fiscal years 1986 through 1994 1/

Source	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
	in thousands								
Total current funds revenues	$35,432,985	$39,531,421	$42,568,854	$46,574,267	$50,724,044	$54,861,545	$59,193,006	$62,694,018	$66,258,504
Tuition and fees	13,677,429	15,507,194	16,652,124	18,370,803	20,105,820	22,176,439	24,098,774	25,855,850	27,821,149
Federal Government	5,852,380	7,010,936	7,057,693	7,481,396	8,083,386	8,472,654	9,049,476	9,359,554	9,611,348
Appropriations	216,143	221,950	229,148	233,891	254,000	236,146	245,173	214,788	212,443
Unrestricted grants and contracts	842,272	970,903	990,968	1,066,504	1,138,283	1,185,824	1,241,218	1,312,056	1,434,711
Restricted grants and contracts 2/	2,708,622	3,027,434	3,129,219	3,353,241	3,667,154	3,814,493	4,134,817	4,434,410	4,777,978
Independent operations 3/	2,085,343	2,790,649	2,708,358	2,827,761	3,023,949	3,236,192	3,428,267	3,398,300	3,186,216
State governments	690,914	869,424	1,079,662	1,195,492	1,296,932	1,240,896	1,479,347	1,458,314	1,373,894
Appropriations	331,219	362,454	381,183	357,315	364,270	356,437	272,417	240,244	258,996
Unrestricted grants and contracts	65,330	74,402	104,004	117,193	114,419	116,038	122,992	123,158	89,554
Restricted grants and contracts	294,365	432,568	594,475	720,984	818,244	768,421	1,083,938	1,094,912	1,025,344
Local governments	218,662	264,307	274,400	337,973	375,599	399,525	381,261	403,977	489,703
Appropriations	2,701	4,713	5,267	6,383	9,003	17,907	16,893	5,776	2,199
Unrestricted grants and contracts	29,123	35,943	34,698	34,332	39,999	43,701	49,878	54,907	63,393
Restricted grants and contracts	186,838	223,651	234,435	297,258	326,598	337,917	314,490	343,294	424,111
Private gifts, grants, and contracts	3,301,124	3,659,697	3,841,860	4,111,904	4,412,787	4,710,158	4,938,060	5,329,865	5,681,610
Unrestricted	1,832,592	1,937,778	1,929,639	2,067,568	2,198,946	2,190,736	2,271,529	2,543,504	2,701,960
Restricted	1,468,532	1,721,919	1,912,220	2,044,336	2,213,841	2,519,421	2,666,531	2,786,361	2,979,650
Endowment income	1,877,295	2,028,179	2,224,896	2,492,144	2,681,995	2,837,394	2,848,012	2,960,062	3,030,193
Unrestricted	1,103,570	1,104,778	1,212,926	1,349,053	1,449,846	1,374,572	1,301,160	1,279,398	1,298,562
Restricted	773,725	923,400	1,011,970	1,143,091	1,232,149	1,462,822	1,546,851	1,680,664	1,731,631
Sales and services	8,283,595	8,508,396	9,640,720	10,575,646	11,456,804	12,561,301	13,781,446	14,542,653	15,387,078
Educational activities	776,548	870,145	969,411	1,129,171	1,208,322	1,354,518	1,559,910	1,801,865	1,964,349
Auxiliary enterprises	3,989,342	4,271,203	4,641,476	5,046,296	5,465,187	5,844,382	6,103,226	6,407,806	6,722,710
Hospitals	3,517,705	3,367,048	4,029,833	4,400,178	4,783,295	5,362,401	6,118,309	6,332,982	6,700,019
Other sources	1,531,586	1,683,287	1,797,498	2,008,909	2,310,720	2,463,178	2,616,632	2,783,744	2,863,529
	Percentage distribution								
Total current funds revenues	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Tuition and fees	38.6	39.2	39.1	39.4	39.6	40.4	40.7	41.2	42.0
Federal Government	16.5	17.7	16.6	16.1	15.9	15.4	15.3	14.9	14.5
Appropriations	0.6	0.6	0.5	0.5	0.5	0.4	0.4	0.3	0.3
Unrestricted grants and contracts	2.4	2.5	2.3	2.3	2.2	2.2	2.1	2.1	2.2
Restricted grants and contracts 2/	7.6	7.7	7.4	7.2	7.2	7.0	7.0	7.1	7.2
Independent operations 3/	5.9	7.1	6.4	6.1	6.0	5.9	5.8	5.4	4.8
State governments	1.9	2.2	2.5	2.6	2.6	2.3	2.5	2.3	2.1
Appropriations	0.9	0.9	0.9	0.8	0.7	0.6	0.5	0.4	0.4
Unrestricted grants and contracts	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.1
Restricted grants and contracts	0.8	1.1	1.4	1.5	1.6	1.4	1.8	1.7	1.5
Local governments	0.6	0.7	0.6	0.7	0.7	0.7	0.6	0.6	0.7
Appropriations	—	—	—	—	—	—	—	—	—
Unrestricted grants and contracts	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Restricted grants and contracts	0.5	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.6
Private gifts, grants, and contracts	9.3	9.3	9.0	8.8	8.7	8.6	8.3	8.5	8.6
Unrestricted	5.2	4.9	4.5	4.4	4.3	4.0	3.8	4.1	4.1
Restricted	4.1	4.4	4.5	4.4	4.4	4.6	4.5	4.4	4.5
Endowment income	5.3	5.1	5.2	5.4	5.3	5.2	4.8	4.7	4.6
Unrestricted	3.1	2.8	2.8	2.9	2.9	2.5	2.2	2.0	2.0
Restricted	2.2	2.3	2.4	2.5	2.4	2.7	2.6	2.7	2.6
Sales and services	23.4	21.5	22.6	22.7	22.6	22.9	23.3	23.2	23.2
Educational activities	2.2	2.2	2.3	2.4	2.4	2.5	2.6	2.9	3.0
Auxiliary enterprises	11.3	10.8	10.9	10.8	10.8	10.7	10.3	10.2	10.1
Hospitals	9.9	8.5	9.5	9.4	9.4	9.8	10.3	10.1	10.1
Other sources	4.3	4.3	4.2	4.3	4.6	4.5	4.4	4.4	4.3

1/ 50 states and the District of Columbia. Private institutions include nonprofit and for-profit institutions.
2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.
3/ Revenues are from federal and independent operations.
— Less than 0.05 percent.
NOTES: Before 1988-89, statistics are based on revised finance data. Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" survey 1986 and Integrated Postsecondary Education Data System (IPEDS), "Finance" surveys (1987-1994).

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Table 6.— Current funds expenditures of private institutions of higher education in current dollars, by purpose: Fiscal years 1986 through 1994 1/

Source	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
	in thousands								
Total current funds expenditures	$34,341,889	$38,445,848	$41,145,170	$44,921,567	$48,885,041	$53,126,743	$57,341,982	$60,670,938	$64,041,076
Education and general expenditures	25,255,003	28,596,121	30,517,962	33,358,470	36,421,118	39,744,472	43,012,623	45,766,989	48,885,124
Instruction	9,151,318	10,352,089	10,879,358	11,918,999	12,888,779	14,124,723	15,168,776	16,080,736	17,087,102
Research	2,732,222	3,093,684	3,374,006	3,635,218	3,963,726	4,079,827	4,312,973	4,686,336	4,937,247
Public service	603,799	720,860	800,198	875,373	1,001,094	1,085,945	1,203,797	1,371,697	1,500,695
Academic support	1,973,849	2,527,219	2,705,426	2,962,374	2,902,568	3,116,927	3,302,859	3,459,726	3,642,355
Libraries	866,279	821,831	983,087	1,053,372	1,151,567	1,176,731	1,311,314	1,355,227	1,459,304
Student services	1,641,180	1,816,922	1,914,409	2,102,418	2,366,819	2,627,117	2,818,174	2,991,840	3,247,414
Institutional support	3,683,642	4,042,069	4,304,333	4,652,759	5,183,893	5,695,842	6,051,868	6,200,308	6,598,004
Operation and maintenance of plant	2,427,972	2,510,400	2,629,254	2,826,628	3,124,680	3,406,975	3,556,365	3,706,923	3,935,311
Scholarships and fellowships	2,584,266	3,024,430	3,383,968	3,768,316	4,269,051	4,862,651	5,804,340	6,420,536	7,015,087
From unrestricted funds	1,588,143	1,893,684	2,110,948	2,338,697	2,754,479	3,174,947	3,682,076	4,203,697	4,710,100
From restricted funds 2/	996,123	1,130,746	1,273,021	1,429,619	1,514,572	1,687,704	2,122,264	2,216,838	2,304,987
Mandatory transfers	456,754	508,448	527,009	616,385	720,508	744,465	793,471	848,886	921,908
Auxiliary enterprises	3,698,067	3,901,940	4,162,083	4,535,337	4,921,653	5,222,312	5,331,969	5,537,156	5,791,558
Mandatory transfers	206,394	223,736	217,364	262,339	285,521	313,730	347,999	350,905	374,733
Hospitals	3,333,414	3,268,802	3,873,556	4,290,869	4,565,297	5,009,963	5,671,540	5,949,070	6,191,929
Mandatory transfers	53,264	48,449	72,291	80,771	66,164	78,491	109,619	84,818	102,449
Independent operations	2,055,405	2,678,985	2,591,569	2,736,890	2,976,973	3,149,996	3,325,850	3,417,723	3,172,465
Mandatory transfers	2,586	2,098	2,244	5,200	3,535	4,444	2,886	1,808	1,880
	Percentage distribution								
Total current funds expenditures	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Education and general expenditures	73.5	74.4	74.2	74.3	74.5	74.8	75.0	75.4	76.3
Instruction	26.6	26.9	26.4	26.5	26.4	26.6	26.5	26.5	26.7
Research	8.0	8.0	8.2	8.1	8.1	7.7	7.5	7.7	7.7
Public service	1.8	1.9	1.9	1.9	2.0	2.0	2.1	2.3	2.3
Academic support	5.7	6.6	6.6	6.6	5.9	5.9	5.8	5.7	5.7
Libraries	2.5	2.1	2.4	2.3	2.4	2.2	2.3	2.2	2.3
Student services	4.8	4.7	4.7	4.7	4.8	4.9	4.9	4.9	5.1
Institutional support	10.7	10.5	10.5	10.4	10.6	10.7	10.6	10.2	10.3
Operation and maintenance of plant	7.1	6.5	6.4	6.3	6.4	6.4	6.2	6.1	6.1
Scholarships and fellowships	7.5	7.9	8.2	8.4	8.7	9.2	10.1	10.6	11.0
From unrestricted funds	4.6	4.9	5.1	5.2	5.6	6.0	6.4	6.9	7.4
From restricted funds 2/	2.9	2.9	3.1	3.2	3.1	3.2	3.7	3.7	3.6
Mandatory transfers	1.3	1.3	1.3	1.4	1.5	1.4	1.4	1.4	1.4
Auxiliary enterprises	10.8	10.1	10.1	10.1	10.1	9.8	9.3	9.1	9.0
Mandatory transfers	0.6	0.6	0.5	0.6	0.6	0.6	0.6	0.6	0.6
Hospitals	9.7	8.5	9.4	9.6	9.3	9.4	9.9	9.8	9.7
Mandatory transfers	0.2	0.1	0.2	0.2	0.1	0.1	0.2	0.1	0.2
Independent operations	6.0	7.0	6.3	6.1	6.1	5.9	5.8	5.6	5.0
Mandatory transfers	—	—	—	—	—	—	—	—	—

1/ 50 states and the District of Columbia. Private institutions include nonprofit and for-profit institutions.
2/ Excludes Pell Grants.
— Less than 0.05 percent.
NOTES: Before 1988-89, statistics are based on revised finance data. Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" survey 1986 and Integrated Postsecondary Education Data System (IPEDS), "Finance" surveys (1987-1994).

Table 7.— Current funds revenues of institutions of higher education, by level and control of institution, and by source: Fiscal year 1994 1/

Source	4-year institutions			2-year institutions		
	Total	Public	Private /2	Total	Public	Private /2
	in thousands					
Total current funds revenues	$157,265,446	$92,747,344	$64,518,102	$21,961,155	$20,220,753	$1,740,402
Tuition and fees	43,052,545	16,457,225	26,595,320	5,593,993	4,368,164	1,225,829
Federal Government	20,924,803	11,368,659	9,556,144	1,151,582	1,096,379	55,204
Appropriations	1,885,729	1,673,286	212,443	108,551	108,551	0
Unrestricted grants and contracts	3,066,843	1,639,783	1,427,059	62,464	54,812	7,652
Restricted grants and contracts 3/	12,594,256	7,863,471	4,730,785	960,179	912,987	47,193
Independent operations 4/	3,377,976	192,119	3,185,857	20,388	20,029	359
State governments	33,180,411	31,911,437	1,268,974	8,729,877	8,624,957	104,920
Appropriations	30,072,092	29,818,134	253,958	7,751,969	7,746,931	5,038
Unrestricted grants and contracts	275,798	189,546	86,253	85,054	81,752	3,302
Restricted grants and contracts	2,832,520	1,903,757	928,764	892,854	796,274	96,581
Local governments	1,062,642	577,520	485,122	3,935,664	3,931,083	4,581
Appropriations	208,369	206,171	2,198	3,815,251	3,815,250	1
Unrestricted grants and contracts	101,987	40,750	61,236	32,504	30,348	2,156
Restricted grants and contracts	752,286	330,599	421,687	87,909	85,485	2,424
Private gifts, grants, and contracts	9,937,437	4,340,356	5,597,081	265,625	181,096	84,530
Unrestricted	3,306,989	666,928	2,640,061	93,468	31,569	61,899
Restricted	6,630,448	3,673,428	2,957,020	172,157	149,526	22,631
Endowment income	3,636,461	621,737	3,014,724	33,074	17,606	15,469
Unrestricted	1,536,146	248,390	1,287,756	21,587	10,782	10,805
Restricted	2,100,316	373,348	1,726,968	11,487	6,824	4,663
Sales and services	40,180,737	24,991,366	15,189,370	1,610,583	1,412,875	197,708
Educational activities	5,141,439	3,188,605	1,952,835	152,590	141,076	11,514
Auxiliary enterprises	16,138,789	9,543,005	6,595,784	1,398,725	1,271,799	126,926
Hospitals	18,900,508	12,259,757	6,640,752	59,268	0	59,268
Other sources	5,290,410	2,479,043	2,811,367	640,757	588,594	52,162
	Percentage distribution					
Total current funds revenues	100.0	100.0	100.0	100.0	100.0	100.0
Tuition and fees	27.4	17.7	41.2	25.5	21.6	70.4
Federal Government	13.3	12.3	14.8	5.2	5.4	3.2
Appropriations	1.2	1.8	0.3	0.5	0.5	0.0
Unrestricted grants and contracts	2.0	1.8	2.2	0.3	0.3	0.4
Restricted grants and contracts 3/	8.0	8.5	7.3	4.4	4.5	2.7
Independent operations 4/	2.1	0.2	4.9	0.1	0.1	—
State governments	21.1	34.4	2.0	39.8	42.7	6.0
Appropriations	19.1	32.1	0.4	35.3	38.3	0.3
Unrestricted grants and contracts	0.2	0.2	0.1	0.4	0.4	0.2
Restricted grants and contracts	1.8	2.1	1.4	4.1	3.9	5.5
Local governments	0.7	0.6	0.8	17.9	19.4	0.3
Appropriations	0.1	0.2	—	17.4	18.9	—
Unrestricted grants and contracts	0.1	—	0.1	0.1	0.2	0.1
Restricted grants and contracts	0.5	0.4	0.7	0.4	0.4	0.1
Private gifts, grants, and contracts	6.3	4.7	8.7	1.2	0.9	4.9
Unrestricted	2.1	0.7	4.1	0.4	0.2	3.6
Restricted	4.2	4.0	4.6	0.8	0.7	1.3
Endowment income	2.3	0.7	4.7	0.2	0.1	0.9
Unrestricted	1.0	0.3	2.0	0.1	0.1	0.6
Restricted	1.3	0.4	2.7	0.1	—	0.3
Sales and services	25.5	26.9	23.5	7.3	7.0	11.4
Educational activities	3.3	3.4	3.0	0.7	0.7	0.7
Auxiliary enterprises	10.3	10.3	10.2	6.4	6.3	7.3
Hospitals	12.0	13.2	10.3	0.3	0.0	3.4
Other sources	3.4	2.7	4.4	2.9	2.9	3.0

1/ 50 states and the District of Columbia.
2/ Private institutions include nonprofit and for-profit institutions.
3/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.
4/ Revenues are from federal and independent operations.
— Less than 0.05 percent.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1993-94 "Finance" survey.

Table 8.— Current funds expenditures of institutions of higher education, by level and control of institution, and by purpose: Fiscal year 1994 1/

Purpose	4-year institutions			2-year institutions		
	Total	Public	Private /2	Total	Public	Private /2
	in thousands					
Total current funds expenditures	$152,163,789	$89,697,294	$62,466,494	$21,186,828	$19,612,247	$1,574,582
Education and general expenditures	116,260,910	68,796,417	47,464,493	19,763,439	18,342,808	1,420,631
Instruction	43,299,335	26,635,016	16,664,318	9,476,264	9,053,480	422,784
Research	16,087,055	11,150,803	4,936,252	30,556	29,560	996
Public service	5,807,693	4,310,274	1,497,419	434,720	431,444	3,276
Academic support	10,044,282	6,523,801	3,520,481	1,633,629	1,511,755	121,874
Libraries	3,455,486	2,024,605	1,430,881	452,927	424,504	28,423
Student services	6,466,807	3,408,568	3,058,239	2,095,976	1,906,802	189,175
Institutional support	12,847,023	6,557,420	6,289,603	3,079,217	2,770,815	308,401
Operation and maintenance of plant	9,307,182	5,544,404	3,762,778	2,061,314	1,888,780	172,533
Scholarships and fellowships	10,417,025	3,594,958	6,822,067	820,984	627,964	193,020
From unrestricted funds	6,461,693	1,813,313	4,648,380	183,024	121,304	61,720
From restricted funds 3/	3,955,332	1,781,645	2,173,687	637,960	506,661	131,300
Mandatory transfers	1,984,508	1,071,172	913,336	130,779	122,207	8,572
Auxiliary enterprises	15,085,422	9,393,809	5,691,613	1,343,919	1,243,974	99,945
Mandatory transfers	1,143,195	769,772	373,423	15,653	14,343	1,310
Hospitals	17,455,797	11,317,674	6,138,123	53,806	0	53,806
Mandatory transfers	344,665	242,216	102,449	0	0	0
Independent operations	3,361,660	189,394	3,172,266	25,663	25,464	199
Mandatory transfers	2,354	474	1,880	0	0	0
	Percentage distribution					
Total current funds expenditures	100.0	100.0	100.0	100.0	100.0	100.0
Education and general expenditures	76.4	76.7	76.0	93.3	93.5	90.2
Instruction	28.5	29.7	26.7	44.7	46.2	26.9
Research	10.6	12.4	7.9	0.1	0.2	0.1
Public service	3.8	4.8	2.4	2.1	2.2	0.2
Academic support	6.6	7.3	5.6	7.7	7.7	7.7
Libraries	2.3	2.3	2.3	2.1	2.2	1.8
Student services	4.2	3.8	4.9	9.9	9.7	12.0
Institutional support	8.4	7.3	10.1	14.5	14.1	19.6
Operation and maintenance of plant	6.1	6.2	6.0	9.7	9.6	11.0
Scholarships and fellowships	6.8	4.0	10.9	3.9	3.2	12.3
From unrestricted funds	4.2	2.0	7.4	0.9	0.6	3.9
From restricted funds 3/	2.6	2.0	3.5	3.0	2.6	8.3
Mandatory transfers	1.3	1.2	1.5	0.6	0.6	0.5
Auxiliary enterprises	9.9	10.5	9.1	6.3	6.3	6.3
Mandatory transfers	0.8	0.9	0.6	0.1	0.1	0.1
Hospitals	11.5	12.6	9.8	0.3	0.0	3.4
Mandatory transfers	0.2	0.3	0.2	0.0	0.0	0.0
Independent operations	2.2	0.2	5.1	0.1	0.1	—
Mandatory transfers	—	—	—	0.0	0.0	0.0

1/ 50 states and the District of Columbia.
2/ Private institutions include nonprofit and for-profit institutions.
3/ Excludes Pell Grants.
— Less than 0.05 percent.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1993-94 "Finance" survey.

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Table 9.— Current funds revenues of private nonprofit institutions of higher education, by level of institution, and by source: Fiscal year 1994 1/

Source	All nonprofit	Nonprofit 4-year	Nonprofit 2-year
	in thousands		
Total current funds revenues	$64,726,849	$63,894,958	$831,891
Tuition and fees	26,504,664	26,032,259	472,405
Federal Government	9,576,958	9,547,795	29,164
Appropriations	212,443	212,443	0
Unrestricted grants and contracts	1,431,294	1,426,618	4,677
Restricted grants and contracts 2/	4,747,005	4,722,877	24,128
Independent operations 3/	3,186,216	3,185,857	359
State governments	1,297,296	1,261,161	36,135
Appropriations	258,995	253,958	5,037
Unrestricted grants and contracts	88,814	85,986	2,827
Restricted grants and contracts	949,488	921,217	28,270
Local governments	487,629	485,120	2,509
Appropriations	2,198	2,198	0
Unrestricted grants and contracts	63,311	61,236	2,075
Restricted grants and contracts	422,119	421,685	434
Private gifts, grants, and contracts	5,680,389	5,596,684	83,704
Unrestricted	2,701,866	2,640,045	61,821
Restricted	2,978,523	2,956,640	21,883
Endowment income	3,030,193	3,014,724	15,469
Unrestricted	1,298,562	1,287,756	10,805
Restricted	1,731,631	1,726,968	4,663
Sales and services	15,309,195	15,155,914	153,281
Educational activities	1,952,836	1,946,282	6,554
Auxiliary enterprises	6,656,340	6,568,880	87,460
Hospitals	6,700,019	6,640,752	59,268
Other sources	2,840,526	2,801,302	39,224
	Percentage distribution		
Total current funds revenues	100.0	100.0	100.0
Tuition and fees	40.9	40.7	56.8
Federal Government	14.8	14.9	3.5
Appropriations	0.3	0.3	0.0
Unrestricted grants and contracts	2.2	2.2	0.6
Restricted grants and contracts 2/	7.3	7.4	2.9
Independent operations 3/	4.9	5.0	—
State governments	2.0	2.0	4.3
Appropriations	0.4	0.4	0.6
Unrestricted grants and contracts	0.1	0.1	0.3
Restricted grants and contracts	1.5	1.4	3.4
Local governments	0.8	0.8	0.3
Appropriations	—	—	0.0
Unrestricted grants and contracts	0.1	0.1	0.2
Restricted grants and contracts	0.7	0.7	0.1
Private gifts, grants, and contracts	8.8	8.8	10.1
Unrestricted	4.2	4.1	7.4
Restricted	4.6	4.6	2.6
Endowment income	4.7	4.7	1.9
Unrestricted	2.0	2.0	1.3
Restricted	2.7	2.7	0.6
Sales and services	23.7	23.7	18.4
Educational activities	3.0	3.0	0.8
Auxiliary enterprises	10.3	10.3	10.5
Hospitals	10.4	10.4	7.1
Other sources	4.4	4.4	4.7

1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.
3/ Revenues are from federal and independent operations.
— Less than 0.05 percent.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1993-94 "Finance" survey.

Table 9A.— Current funds revenues of private nonprofit institutions of higher education in current dollars, by source: Fiscal years 1990 through 1994 1/

Source	1989-90	1990-91	1991-92	1992-93	1993-94
	in thousands				
Total current funds revenues	$49,735,096	$53,652,864	$57,904,208	$61,291,366	$64,726,849
Tuition and fees	19,265,440	21,150,439	22,990,730	24,663,506	26,504,664
Federal Government	8,040,408	8,400,320	9,011,581	9,323,425	9,576,958
Appropriations	248,702	233,826	242,458	214,788	212,443
Unrestricted grants and contracts	1,131,696	1,164,075	1,240,445	1,310,776	1,431,294
Restricted grants and contracts 2/	3,638,442	3,776,751	4,101,491	4,399,937	4,747,005
Independent operations 3/	3,021,568	3,225,668	3,427,187	3,397,924	3,186,216
State governments	1,277,887	1,221,746	1,419,019	1,384,288	1,297,296
Appropriations	364,067	356,009	271,941	240,067	258,995
Unrestricted grants and contracts	112,394	114,495	121,179	121,755	88,814
Restricted grants and contracts	801,425	751,242	1,025,899	1,022,466	949,488
Local governments	374,617	398,367	379,364	401,468	487,629
Appropriations	8,901	17,543	16,446	5,572	2,198
Unrestricted grants and contracts	39,830	43,647	49,431	54,549	63,311
Restricted grants and contracts	325,886	337,177	313,487	341,347	422,119
Private gifts, grants, and contracts	4,407,057	4,705,341	4,934,809	5,328,009	5,680,389
Unrestricted	2,194,829	2,187,630	2,269,272	2,542,575	2,701,866
Restricted	2,212,228	2,517,711	2,665,536	2,785,434	2,978,523
Endowment income	2,678,725	2,834,333	2,846,578	2,960,043	3,030,193
Unrestricted	1,448,341	1,373,303	1,300,310	1,279,388	1,298,562
Restricted	1,230,384	1,461,030	1,546,268	1,680,655	1,731,631
Sales and services	11,396,943	12,501,834	13,723,798	14,468,452	15,309,195
Educational activities	1,205,522	1,351,766	1,556,995	1,794,217	1,952,836
Auxiliary enterprises	5,408,128	5,787,670	6,048,495	6,341,253	6,656,340
Hospitals	4,783,293	5,362,398	6,118,307	6,332,982	6,700,019
Other sources	2,294,019	2,440,485	2,598,329	2,762,175	2,840,526
	Percentage distribution				
Total current funds revenues	100.0	100.0	100.0	100.0	100.0
Tuition and fees	38.7	39.4	39.7	40.2	40.9
Federal Government	16.2	15.7	15.6	15.2	14.8
Appropriations	0.5	0.4	0.4	0.4	0.3
Unrestricted grants and contracts	2.3	2.2	2.1	2.1	2.2
Restricted grants and contracts 2/	7.3	7.0	7.1	7.2	7.3
Independent operations 3/	6.1	6.0	5.9	5.5	4.9
State governments	2.6	2.3	2.5	2.3	2.0
Appropriations	0.7	0.7	0.5	0.4	0.4
Unrestricted grants and contracts	0.2	0.2	0.2	0.2	0.1
Restricted grants and contracts	1.6	1.4	1.8	1.7	1.5
Local governments	0.8	0.7	0.7	0.7	0.8
Appropriations	—	—	—	—	—
Unrestricted grants and contracts	0.1	0.1	0.1	0.1	0.1
Restricted grants and contracts	0.7	0.6	0.5	0.6	0.7
Private gifts, grants, and contracts	8.9	8.8	8.5	8.7	8.8
Unrestricted	4.4	4.1	3.9	4.1	4.2
Restricted	4.4	4.7	4.6	4.5	4.6
Endowment income	5.4	5.3	4.9	4.8	4.7
Unrestricted	2.9	2.6	2.2	2.1	2.0
Restricted	2.5	2.7	2.7	2.7	2.7
Sales and services	22.9	23.3	23.7	23.6	23.7
Educational activities	2.4	2.5	2.7	2.9	3.0
Auxiliary enterprises	10.9	10.8	10.4	10.3	10.3
Hospitals	9.6	10.0	10.6	10.3	10.4
Other sources	4.6	4.5	4.5	4.5	4.4

1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.
3/ Revenues are from federal and independent operations.
— Less than 0.05 percent.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "Finance" surveys (1990-1994).

Table 10.— Current funds expenditures of private nonprofit institutions of higher education, by level of institution, and by purpose: Fiscal year 1994 1/

Purpose	All nonprofit	Nonprofit 4-year	Nonprofit 2-year
	in thousands		
Total current funds expenditures	$62,702,212	$61,944,214	$757,998
Education and general expenditures	47,600,834	46,964,426	636,408
Instruction	16,734,809	16,516,721	218,087
Research	4,936,720	4,936,228	492
Public service	1,498,752	1,497,158	1,593
Academic support	3,524,139	3,479,994	44,146
Libraries	1,437,600	1,426,934	10,666
Student services	3,052,995	2,977,935	75,060
Institutional support	6,287,848	6,156,213	131,635
Operation and maintenance of plant	3,757,026	3,691,207	65,819
Scholarships and fellowships	6,890,856	6,797,880	92,975
From unrestricted funds	4,687,435	4,639,227	48,208
From restricted funds 2/	2,203,420	2,158,653	44,768
Mandatory transfers	917,690	911,090	6,601
Auxiliary enterprises	5,736,984	5,669,399	67,585
Mandatory transfers	374,675	373,423	1,252
Hospitals	6,191,929	6,138,123	53,806
Mandatory transfers	102,449	102,449	0
Independent operations	3,172,465	3,172,266	198
Mandatory transfers	1,880	1,880	0
	Percentage distribution		
Total current funds expenditures	100.0	100.0	100.0
Education and general expenditures	75.9	75.8	84.0
Instruction	26.7	26.7	28.8
Research	7.9	8.0	0.1
Public service	2.4	2.4	0.2
Academic support	5.6	5.6	5.8
Libraries	2.3	2.3	1.4
Student services	4.9	4.8	9.9
Institutional support	10.0	9.9	17.4
Operation and maintenance of plant	6.0	6.0	8.7
Scholarships and fellowships	11.0	11.0	12.3
From unrestricted funds	7.5	7.5	6.4
From restricted funds 2/	3.5	3.5	5.9
Mandatory transfers	1.5	1.5	0.9
Auxiliary enterprises	9.1	9.2	8.9
Mandatory transfers	0.6	0.6	0.2
Hospitals	9.9	9.9	7.1
Mandatory transfers	0.2	0.2	0.0
Independent operations	5.1	5.1	—
Mandatory transfers	—	—	0.0

1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants.
— Less than 0.05 percent.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1993-94"Finance" survey.

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Table 10A.— Current funds expenditures of private nonprofit institutions of higher education in current dollars, by purpose: Fiscal years 1990 through 1994 1/

Purpose	1989-90	1990-91	1991-92	1992-93	1993-94
	In thousands				
Total current funds expenditures	$48,031,836	$52,079,906	$56,246,224	$59,458,074	$62,702,212
Education and general expenditures	35,621,054	38,769,871	41,990,992	44,619,919	47,600,834
Instruction	12,642,256	13,826,162	14,877,004	15,778,768	16,734,809
Research	3,962,091	4,075,788	4,310,974	4,685,639	4,936,720
Public service	1,000,426	1,084,517	1,202,418	1,369,917	1,498,752
Academic support	2,775,707	3,007,401	3,207,865	3,342,039	3,524,139
Libraries	1,145,235	1,165,938	1,294,388	1,334,328	1,437,600
Student services	2,268,465	2,503,145	2,694,795	2,822,861	3,052,995
Institutional support	5,020,850	5,477,288	5,813,957	5,925,131	6,287,848
Operation and maintenance of plant	3,014,960	3,266,195	3,414,179	3,550,098	3,757,026
Scholarships and fellowships	4,221,129	4,794,531	5,688,700	6,300,406	6,890,856
From unrestricted funds	2,736,196	3,143,481	3,645,488	4,182,155	4,687,435
From restricted funds 2/	1,484,932	1,651,049	2,043,212	2,118,252	2,203,420
Mandatory transfers	715,172	734,845	781,100	845,061	917,690
Auxiliary enterprises	4,869,645	5,151,099	5,258,784	5,471,362	5,736,984
Mandatory transfers	285,168	313,383	347,957	350,903	374,675
Hospitals	4,565,287	5,009,953	5,671,531	5,949,070	6,191,929
Mandatory transfers	66,164	78,491	109,619	84,818	102,449
Independent operations	2,975,849	3,148,982	3,324,917	3,417,723	3,172,465
Mandatory transfers	3,535	4,444	2,886	1,808	1,880
	Percentage distribution				
Total current funds expenditures	100.0	100.0	100.0	100.0	100.0
Education and general expenditures	74.2	74.4	74.7	75.0	75.9
Instruction	26.3	26.5	26.4	26.5	26.7
Research	8.2	7.8	7.7	7.9	7.9
Public service	2.1	2.1	2.1	2.3	2.4
Academic support	5.8	5.8	5.7	5.6	5.6
Libraries	2.4	2.2	2.3	2.2	2.3
Student services	4.7	4.8	4.8	4.7	4.9
Institutional support	10.5	10.5	10.3	10.0	10.0
Operation and maintenance of plant	6.3	6.3	6.1	6.0	6.0
Scholarships and fellowships	8.8	9.2	10.1	10.6	11.0
From unrestricted funds	5.7	6.0	6.5	7.0	7.5
From restricted funds 2/	3.1	3.2	3.6	3.6	3.5
Mandatory transfers	1.5	1.4	1.4	1.4	1.5
Auxiliary enterprises	10.1	9.9	9.3	9.2	9.1
Mandatory transfers	0.6	0.6	0.6	0.6	0.6
Hospitals	9.5	9.6	10.1	10.0	9.9
Mandatory transfers	0.1	0.2	0.2	0.1	0.2
Independent operations	6.2	6.0	5.9	5.7	5.1
Mandatory transfers	—	—	—	—	—

1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants.
— Less than 0.05 percent.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "Finance" surveys (1990-1994).

Table 11.— Current funds revenues and expenditures of institutions of higher education, by selected categories and state: Fiscal year 1994

State	Total revenues	Tuition and fees	Federal sources 1/	State & local sources 2/	Other revenues 3/	Total expenditures	Instruction	Scholarships & fellowships 4/	Other expenditures 5/
	in thousands								
50 states and D.C.	$179,226,601	$48,646,538	$22,076,385	$46,908,594	$61,595,084	$173,350,617	$52,775,599	$11,238,010	$109,337,008
Alabama	2,919,218	534,170	309,595	849,967	1,225,486	2,810,063	753,265	105,383	1,951,415
Alaska	368,296	52,831	56,135	186,305	73,024	359,605	104,774	6,784	248,047
Arizona	1,968,051	499,348	263,414	817,274	388,014	1,873,636	610,767	100,171	1,162,698
Arkansas	1,166,853	212,236	86,739	415,536	452,342	1,133,161	314,165	63,141	755,855
California	20,559,087	4,351,634	3,460,533	6,411,115	6,335,805	19,769,599	5,860,874	1,039,290	12,869,435
Colorado	2,464,270	741,555	598,531	521,088	603,096	2,402,915	802,193	153,611	1,447,112
Connecticut	2,577,741	799,983	332,054	411,711	1,033,993	2,602,660	842,325	228,761	1,531,575
Delaware	504,456	187,606	44,117	140,191	132,543	474,324	177,670	27,602	269,052
District of Columbia	2,614,982	807,332	518,296	77,727	1,211,629	2,491,088	556,866	159,844	1,774,378
Florida	5,078,041	1,504,259	593,387	1,942,724	1,037,671	4,970,456	1,750,419	258,243	2,961,794
Georgia	4,232,301	922,792	447,913	1,242,527	1,619,071	4,136,407	1,212,426	217,242	2,706,739
Hawaii	726,647	98,014	97,871	400,980	129,782	709,159	252,952	13,301	442,906
Idaho	564,838	114,353	42,970	218,399	189,116	540,474	200,745	23,734	315,995
Illinois	8,967,939	2,396,923	1,341,927	1,931,481	3,297,607	8,832,031	2,463,361	579,768	5,788,902
Indiana	4,075,227	1,209,581	272,751	1,019,058	1,573,836	3,859,957	1,155,125	280,167	2,424,665
Iowa	2,709,439	721,952	308,605	673,738	1,005,145	2,657,192	696,684	211,931	1,748,577
Kansas	1,675,045	353,220	169,534	630,158	522,135	1,680,649	531,527	76,806	1,072,316
Kentucky	1,989,730	448,093	146,147	705,050	690,439	1,907,926	563,106	109,445	1,235,374
Louisiana	2,610,799	616,560	185,526	683,174	1,125,539	2,574,519	725,124	137,026	1,712,369
Maine	645,327	246,361	48,671	178,079	172,216	626,188	185,296	57,294	383,597
Maryland	4,051,280	873,891	1,333,113	898,788	945,489	3,987,177	1,350,566	182,481	2,454,129
Massachusetts	7,746,101	3,295,636	1,232,709	639,251	2,578,505	7,613,223	2,318,533	769,472	4,525,217
Michigan	6,365,987	1,818,416	576,486	1,769,771	2,201,313	5,922,168	1,771,971	366,637	3,783,560
Minnesota	3,318,348	936,792	299,132	956,836	1,125,587	3,259,729	1,000,758	223,886	2,035,084
Mississippi	1,336,543	275,072	164,934	471,136	425,401	1,323,702	420,834	67,500	835,368
Missouri	3,697,542	1,070,276	305,969	685,610	1,635,687	3,464,233	1,283,780	234,369	1,946,083
Montana	408,855	95,097	75,307	136,263	102,188	395,135	121,561	23,428	250,147
Nebraska	1,349,396	287,991	101,481	419,798	540,125	1,307,735	423,255	66,777	817,703
Nevada	419,936	69,959	50,001	208,216	91,759	422,553	153,649	11,171	257,733
New Hampshire	870,005	391,836	90,527	90,950	296,692	848,618	230,939	83,413	534,266
New Jersey	4,148,445	1,156,237	377,244	1,359,960	1,255,003	4,018,657	1,179,705	306,002	2,532,950
New Mexico	1,234,835	138,789	213,332	431,098	451,617	1,183,422	278,380	41,470	863,572
New York	17,478,749	5,956,444	1,993,451	3,893,354	5,635,500	17,020,508	5,078,226	1,554,694	10,387,588
North Carolina	5,564,304	938,955	644,587	1,746,867	2,233,895	5,358,552	1,754,590	310,935	3,293,027
North Dakota	468,332	103,222	73,559	136,744	154,807	468,570	154,718	21,960	291,892
Ohio	6,829,724	2,351,726	571,235	1,553,389	2,353,373	6,501,730	2,106,420	501,134	3,894,176
Oklahoma	1,544,006	353,970	196,660	580,522	412,854	1,500,202	483,675	88,500	928,027
Oregon	2,030,036	511,285	257,572	571,448	689,731	1,958,195	589,168	105,450	1,263,577
Pennsylvania	10,732,452	3,764,333	1,007,881	1,379,619	4,580,619	10,248,563	2,659,888	746,061	6,842,614
Rhode Island	990,773	508,340	92,704	117,735	271,994	967,869	306,468	99,883	561,517
South Carolina	2,244,177	509,300	171,676	631,482	931,719	2,084,871	613,445	94,090	1,377,336
South Dakota	329,355	106,472	39,449	106,452	76,982	325,434	107,125	18,934	199,375
Tennessee	3,394,770	724,012	349,949	824,936	1,495,874	3,264,722	966,739	170,943	2,127,040
Texas	9,553,099	1,830,331	967,044	3,783,870	2,971,854	9,247,462	3,404,176	436,638	5,406,649
Utah	1,837,147	295,671	181,229	402,523	957,723	1,719,675	477,722	45,195	1,196,758
Vermont	596,830	323,008	54,788	49,586	169,448	575,767	163,730	58,823	353,213
Virginia	4,160,035	1,140,406	325,095	914,056	1,780,477	4,108,869	1,128,600	258,780	2,721,489
Washington	3,243,318	813,105	465,463	1,023,612	941,139	3,115,070	1,006,529	222,291	1,886,249
West Virginia	820,845	252,569	87,639	316,565	164,072	794,384	254,281	57,231	482,872
Wisconsin	3,752,599	888,075	414,184	1,213,191	1,237,149	3,647,630	1,130,550	207,321	2,309,759
Wyoming	290,491	46,519	37,269	138,604	68,018	284,184	95,951	12,994	175,239

1/ Federal sources include appropriations, grants and contracts, and independent operations. Excludes Pell Grants.
2/ State and local sources include appropriations, grants and contracts from state and local governments.
3/ Other revenues include private gifts, grants and contracts, endowment income, sales and services, and other sources.
4/ Excludes Pell Grants.
5/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, and independent operations.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education System (IPEDS), 1993-94 "Finance" survey.

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Table 11A.— Percentage distribution of current funds revenues and expenditures of institutions of higher education, by selected categories and state: Fiscal year 1994

State	Total revenues in thousands	Percentage distribution				Total expenditures in thousands	Percentage distribution		
		Tuition and fees	Federal sources 1/	State & local sources 2/	Other revenues 3/		Instruction	Scholarships & fellowships 4/	Other expenditures 5/
50 states and D.C.	$179,226,601	27.1	12.3	26.2	34.4	$173,350,617	30.4	6.5	63.1
Alabama	2,919,218	18.3	10.6	29.1	42.0	2,810,063	26.8	3.8	69.4
Alaska	368,296	14.3	15.2	50.6	19.8	359,605	29.1	1.9	69.0
Arizona	1,968,051	25.4	13.4	41.5	19.7	1,873,636	32.6	5.3	62.1
Arkansas	1,166,853	18.2	7.4	35.6	38.8	1,133,161	27.7	5.6	66.7
California	20,559,087	21.2	16.8	31.2	30.8	19,769,599	29.6	5.3	65.1
Colorado	2,464,270	30.1	24.3	21.1	24.5	2,402,915	33.4	6.4	60.2
Connecticut	2,577,741	31.0	12.9	16.0	40.1	2,602,660	32.4	8.8	58.8
Delaware	504,456	37.2	8.7	27.8	26.3	474,324	37.5	5.8	56.7
District of Columbia	2,614,982	30.9	19.8	3.0	46.3	2,491,088	22.4	6.4	71.2
Florida	5,078,041	29.6	11.7	38.3	20.4	4,970,456	35.2	5.2	59.6
Georgia	4,232,301	21.8	10.6	29.4	38.3	4,136,407	29.3	5.3	65.4
Hawaii	726,647	13.5	13.5	55.2	17.9	709,159	35.7	1.9	62.5
Idaho	564,838	20.2	7.6	38.7	33.5	540,474	37.1	4.4	58.5
Illinois	8,967,939	26.7	15.0	21.5	36.8	8,832,031	27.9	6.6	65.5
Indiana	4,075,227	29.7	6.7	25.0	38.6	3,859,957	29.9	7.3	62.8
Iowa	2,709,439	26.6	11.4	24.9	37.1	2,657,192	26.2	8.0	65.8
Kansas	1,675,045	21.1	10.1	37.6	31.2	1,680,649	31.6	4.6	63.8
Kentucky	1,989,730	22.5	7.3	35.4	34.7	1,907,926	29.5	5.7	64.7
Louisiana	2,610,799	23.6	7.1	26.2	43.1	2,574,519	28.2	5.3	66.5
Maine	645,327	38.2	7.5	27.6	26.7	626,188	29.6	9.1	61.3
Maryland	4,051,280	21.6	32.9	22.2	23.3	3,987,177	33.9	4.6	61.6
Massachusetts	7,746,101	42.5	15.9	8.3	33.3	7,613,223	30.5	10.1	59.4
Michigan	6,365,987	28.6	9.1	27.8	34.6	5,922,168	29.9	6.2	63.9
Minnesota	3,318,348	28.2	9.0	28.8	33.9	3,259,729	30.7	6.9	62.4
Mississippi	1,336,543	20.6	12.3	35.3	31.8	1,323,702	31.8	5.1	63.1
Missouri	3,697,542	28.9	8.3	18.5	44.2	3,464,233	37.1	6.8	56.2
Montana	408,855	23.3	18.4	33.3	25.0	395,135	30.8	5.9	63.3
Nebraska	1,349,396	21.3	7.5	31.1	40.0	1,307,735	32.4	5.1	62.5
Nevada	419,936	16.7	11.9	49.6	21.9	422,553	36.4	2.6	61.0
New Hampshire	870,005	45.0	10.4	10.5	34.1	848,618	27.2	9.8	63.0
New Jersey	4,148,445	27.9	9.1	32.8	30.3	4,018,657	29.4	7.6	63.0
New Mexico	1,234,835	11.2	17.3	34.9	36.6	1,183,422	23.5	3.5	73.0
New York	17,478,749	34.1	11.4	22.3	32.2	17,020,508	29.8	9.1	61.0
North Carolina	5,564,304	16.9	11.6	31.4	40.1	5,358,552	32.7	5.8	61.5
North Dakota	468,332	22.0	15.7	29.2	33.1	468,570	33.0	4.7	62.3
Ohio	6,829,724	34.4	8.4	22.7	34.5	6,501,730	32.4	7.7	59.9
Oklahoma	1,544,006	22.9	12.7	37.6	26.7	1,500,202	32.2	5.9	61.9
Oregon	2,030,036	25.2	12.7	28.1	34.0	1,958,195	30.1	5.4	64.5
Pennsylvania	10,732,452	35.1	9.4	12.9	42.7	10,248,563	26.0	7.3	66.8
Rhode Island	990,773	51.3	9.4	11.9	27.5	967,869	31.7	10.3	58.0
South Carolina	2,244,177	22.7	7.6	28.1	41.5	2,084,871	29.4	4.5	66.1
South Dakota	329,355	32.3	12.0	32.3	23.4	325,434	32.9	5.8	61.3
Tennessee	3,394,770	21.3	10.3	24.3	44.1	3,264,722	29.6	5.2	65.2
Texas	9,553,099	19.2	10.1	39.6	31.1	9,247,462	36.8	4.7	58.5
Utah	1,837,147	16.1	9.9	21.9	52.1	1,719,675	27.8	2.6	69.6
Vermont	596,830	54.1	9.2	8.3	28.4	575,767	28.4	10.2	61.3
Virginia	4,160,035	27.4	7.8	22.0	42.8	4,108,869	27.5	6.3	66.2
Washington	3,243,318	25.1	14.4	31.6	29.0	3,115,070	32.3	7.1	60.6
West Virginia	820,845	30.8	10.7	38.6	20.0	794,384	32.0	7.2	60.8
Wisconsin	3,752,599	23.7	11.0	32.3	33.0	3,647,630	31.0	5.7	63.3
Wyoming	290,491	16.0	12.8	47.7	23.4	284,184	33.8	4.6	61.7

1/ Federal sources include appropriations, grants and contracts, and independent operations. Excludes Pell Grants.
2/ State and local sources include appropriations, grants and contracts from state and local governments.
3/ Other revenues include private gifts, grants and contracts, endowment income, sales and services, and other sources.
4/ Excludes Pell Grants.
5/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, and independent operations.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education System (IPEDS), 1993-94 "Finance" survey.

Table 12.— Current funds revenues and expenditures of public 4-year institutions of higher education, by selected categories and state: Fiscal year 1994

State	Total revenues	Tuition and fees	Federal sources 1/	State & local sources 2/	Other revenues 3/	Total expenditures	Instruction	Scholarships & fellowships 4/	Other expenditures 5/
	in thousands								
50 states and D.C.	$92,747,344	$16,457,225	$11,368,659	$32,488,957	$32,432,503	$89,697,294	$26,635,016	$3,594,958	$59,467,320
Alabama	2,284,367	306,510	236,580	659,849	1,081,428	2,194,500	531,548	45,752	1,617,200
Alaska	339,241	41,932	55,652	183,942	57,715	332,782	96,275	5,420	231,087
Arizona	1,428,932	300,393	237,997	555,123	335,419	1,373,898	396,082	80,106	897,709
Arkansas	949,470	134,954	75,057	358,632	380,827	918,579	242,580	40,852	635,147
California	10,250,966	1,475,990	1,353,320	3,520,716	3,900,941	9,807,354	2,830,309	431,605	6,545,440
Colorado	1,876,961	419,610	566,563	397,769	493,019	1,834,934	593,509	100,169	1,141,256
Connecticut	930,104	167,711	108,982	299,597	353,814	928,185	251,771	27,880	648,534
Delaware	405,919	149,015	40,462	94,527	121,915	386,429	153,379	24,627	208,423
District of Columbia	107,296	10,383	14,404	73,622	8,887	104,619	41,797	1,175	61,648
Florida	2,342,254	344,693	256,149	1,198,913	542,499	2,334,222	798,269	77,496	1,458,457
Georgia	2,092,454	321,492	218,369	942,117	610,475	2,058,267	626,129	57,207	1,374,931
Hawaii	514,928	37,160	92,726	314,812	70,230	501,071	165,879	4,658	330,534
Idaho	408,992	68,131	37,352	191,054	112,456	398,859	148,273	13,003	237,582
Illinois	2,968,301	517,038	338,067	1,130,195	983,001	2,944,725	816,069	134,496	1,994,160
Indiana	2,793,743	586,254	219,738	871,197	1,116,554	2,655,761	805,296	91,159	1,759,306
Iowa	1,686,416	205,760	254,160	503,777	722,718	1,654,855	364,127	53,970	1,236,758
Kansas	1,223,097	205,759	137,766	459,771	419,802	1,249,693	380,293	38,240	831,160
Kentucky	1,524,404	253,004	121,960	619,206	530,234	1,448,538	419,942	50,974	977,622
Louisiana	1,757,983	328,400	103,968	614,798	710,816	1,749,804	499,053	49,476	1,201,274
Maine	355,811	82,377	35,312	153,249	84,872	346,717	103,634	22,557	220,527
Maryland	1,864,054	363,773	523,143	621,665	355,473	1,828,861	597,504	61,582	1,169,775
Massachusetts	1,192,799	355,836	117,105	461,975	257,883	1,197,509	402,544	59,369	735,596
Michigan	4,699,235	1,039,441	512,821	1,246,039	1,900,935	4,298,059	1,182,401	207,684	2,907,974
Minnesota	1,971,423	294,962	237,977	658,816	779,668	1,947,583	522,184	78,618	1,346,781
Mississippi	964,995	160,583	128,985	331,700	343,726	954,270	260,707	40,670	652,893
Missouri	1,533,189	342,234	94,408	528,656	567,890	1,442,591	489,661	67,725	885,205
Montana	324,665	64,468	55,495	118,493	86,208	312,507	92,343	15,804	204,360
Nebraska	902,219	115,493	74,008	333,790	378,928	875,012	233,417	25,583	616,012
Nevada	345,489	51,943	47,048	161,550	84,948	349,685	116,124	9,536	224,025
New Hampshire	337,440	130,598	36,688	69,110	101,044	324,774	90,546	27,048	207,181
New Jersey	2,390,075	416,339	167,049	1,000,488	806,199	2,288,784	682,234	110,744	1,495,806
New Mexico	1,009,023	88,781	185,789	318,560	415,892	972,204	198,329	30,194	743,681
New York	5,563,223	890,632	735,362	2,349,877	1,587,352	5,469,985	1,636,194	241,282	3,592,509
North Carolina	2,642,609	302,858	352,929	1,191,703	795,119	2,571,632	850,548	120,732	1,600,352
North Dakota	380,366	70,651	58,973	117,900	132,841	380,399	122,249	12,310	245,841
Ohio	4,313,440	1,048,282	375,084	1,179,078	1,710,997	4,097,065	1,342,250	173,988	2,580,827
Oklahoma	1,046,580	163,226	173,956	459,731	249,667	1,010,677	316,846	43,702	650,129
Oregon	1,278,859	210,629	201,680	326,798	539,753	1,244,026	303,894	38,886	901,245
Pennsylvania	3,990,457	1,146,183	448,532	972,741	1,423,001	3,813,603	1,129,077	149,259	2,535,267
Rhode Island	275,965	90,960	39,495	88,229	57,281	278,442	87,806	17,229	173,407
South Carolina	1,666,843	272,412	128,196	475,558	790,678	1,513,350	417,446	34,384	1,061,520
South Dakota	259,615	61,205	35,689	105,985	56,736	257,829	89,035	7,412	161,382
Tennessee	1,705,490	248,010	141,188	670,809	645,483	1,660,411	551,129	41,251	1,068,031
Texas	6,133,162	808,435	673,736	2,689,886	1,961,105	5,900,822	2,178,138	219,235	3,503,450
Utah	1,187,506	141,925	164,302	340,651	540,628	1,143,418	268,299	23,743	851,376
Vermont	307,975	132,058	38,938	45,039	91,941	297,130	86,290	17,710	193,130
Virginia	2,986,486	595,166	267,247	701,432	1,422,641	2,965,989	728,326	126,190	2,111,473
Washington	2,022,746	303,090	420,246	588,403	711,007	1,960,747	530,451	100,613	1,329,682
West Virginia	640,767	157,320	61,422	302,342	119,684	625,338	212,712	28,356	384,270
Wisconsin	2,375,463	407,876	331,930	808,681	826,976	2,304,030	593,765	102,992	1,607,273
Wyoming	193,543	25,285	34,655	80,405	53,198	186,770	58,349	10,307	118,113

1/ Federal sources include appropriations, grants and contracts, and independent operations. Excludes Pell Grants.
2/ State and local sources include appropriations, grants and contracts from state and local governments.
3/ Other revenues include private gifts, grants and contracts, endowment income, sales and services, and other sources.
4/ Excludes Pell Grants.
5/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, and independent operations.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education System (IPEDS), 1993-94 "Finance" survey.

Table 12A.— Percenatage distribution of current funds revenues and expenditures of public 4-year institutions of higher education, by selected categories and state: Fiscal year 1994

State	Total revenues in thousands	Percentage distribution				Total expenditures in thousands	Percentage distribution		
		Tuition and fees	Federal sources 1/	State & local sources 2/	Other revenues 3/		Instruction	Scholarships & fellowships 4/	Other expenditures 5/
50 states and D.C.	$92,747,344	17.7	12.3	35.0	35.0	$89,697,294	29.7	4.0	66.3
Alabama	2,284,367	13.4	10.4	28.9	47.3	2,194,500	24.2	2.1	73.7
Alaska	339,241	12.4	16.4	54.2	17.0	332,782	28.9	1.6	69.4
Arizona	1,428,932	21.0	16.7	38.8	23.5	1,373,898	28.8	5.8	65.3
Arkansas	949,470	14.2	7.9	37.8	40.1	918,579	26.4	4.4	69.1
California	10,250,966	14.4	13.2	34.3	38.1	9,807,354	28.9	4.4	66.7
Colorado	1,876,961	22.4	30.2	21.2	26.3	1,834,934	32.3	5.5	62.2
Connecticut	930,104	18.0	11.7	32.2	38.0	928,185	27.1	3.0	69.9
Delaware	405,919	36.7	10.0	23.3	30.0	386,429	39.7	6.4	53.9
District of Columbia	107,296	9.7	13.4	68.6	8.3	104,619	40.0	1.1	58.9
Florida	2,342,254	14.7	10.9	51.2	23.2	2,334,222	34.2	3.3	62.5
Georgia	2,092,454	15.4	10.4	45.0	29.2	2,058,267	30.4	2.8	66.8
Hawaii	514,928	7.2	18.0	61.1	13.6	501,071	33.1	0.9	66.0
Idaho	408,992	16.7	9.1	46.7	27.5	398,859	37.2	3.3	59.6
Illinois	2,968,301	17.4	11.4	38.1	33.1	2,944,725	27.7	4.6	67.7
Indiana	2,793,743	21.0	7.9	31.2	40.0	2,655,761	30.3	3.4	66.2
Iowa	1,686,416	12.2	15.1	29.9	42.9	1,654,855	22.0	3.3	74.7
Kansas	1,223,097	16.8	11.3	37.6	34.3	1,249,693	30.4	3.1	66.5
Kentucky	1,524,404	16.6	8.0	40.6	34.8	1,448,538	29.0	3.5	67.5
Louisiana	1,757,983	18.7	5.9	35.0	40.4	1,749,804	28.5	2.8	68.7
Maine	355,811	23.2	9.9	43.1	23.9	346,717	29.9	6.5	63.6
Maryland	1,864,054	19.5	28.1	33.4	19.1	1,828,861	32.7	3.4	64.0
Massachusetts	1,192,799	29.8	9.8	38.7	21.6	1,197,509	33.6	5.0	61.4
Michigan	4,699,235	22.1	10.9	26.5	40.5	4,298,059	27.5	4.8	67.7
Minnesota	1,971,423	15.0	12.1	33.4	39.5	1,947,583	26.8	4.0	69.2
Mississippi	964,995	16.6	13.4	34.4	35.6	954,270	27.3	4.3	68.4
Missouri	1,533,189	22.3	6.2	34.5	37.0	1,442,591	33.9	4.7	61.4
Montana	324,665	19.9	17.1	36.5	26.6	312,507	29.5	5.1	65.4
Nebraska	902,219	12.8	8.2	37.0	42.0	875,012	26.7	2.9	70.4
Nevada	345,489	15.0	13.6	46.8	24.6	349,685	33.2	2.7	64.1
New Hampshire	337,440	38.7	10.9	20.5	29.9	324,774	27.9	8.3	63.8
New Jersey	2,390,075	17.4	7.0	41.9	33.7	2,288,784	29.8	4.8	65.4
New Mexico	1,009,023	8.8	18.4	31.6	41.2	972,204	20.4	3.1	76.5
New York	5,563,223	16.0	13.2	42.2	28.5	5,469,985	29.9	4.4	65.7
North Carolina	2,642,609	11.5	13.4	45.1	30.1	2,571,632	33.1	4.7	62.2
North Dakota	380,366	18.6	15.5	31.0	34.9	380,399	32.1	3.2	64.6
Ohio	4,313,440	24.3	8.7	27.3	39.7	4,097,065	32.8	4.2	63.0
Oklahoma	1,046,580	15.6	16.6	43.9	23.9	1,010,677	31.3	4.3	64.3
Oregon	1,278,859	16.5	15.8	25.6	42.2	1,244,026	24.4	3.1	72.4
Pennsylvania	3,990,457	28.7	11.2	24.4	35.7	3,813,603	29.6	3.9	66.5
Rhode Island	275,965	33.0	14.3	32.0	20.8	278,442	31.5	6.2	62.3
South Carolina	1,666,843	16.3	7.7	28.5	47.4	1,513,350	27.6	2.3	70.1
South Dakota	259,615	23.6	13.7	40.8	21.9	257,829	34.5	2.9	62.6
Tennessee	1,705,490	14.5	8.3	39.3	37.8	1,660,411	33.2	2.5	64.3
Texas	6,133,162	13.2	11.0	43.9	32.0	5,900,822	36.9	3.7	59.4
Utah	1,187,506	12.0	13.8	28.7	45.5	1,143,418	23.5	2.1	74.5
Vermont	307,975	42.9	12.6	14.6	29.9	297,130	29.0	6.0	65.0
Virginia	2,986,486	19.9	8.9	23.5	47.6	2,965,989	24.6	4.3	71.2
Washington	2,022,746	15.0	20.8	29.1	35.2	1,960,747	27.1	5.1	67.8
West Virginia	640,767	24.6	9.6	47.2	18.7	625,338	34.0	4.5	61.4
Wisconsin	2,375,463	17.2	14.0	34.0	34.8	2,304,030	25.8	4.5	69.8
Wyoming	193,543	13.1	17.9	41.5	27.5	186,770	31.2	5.5	63.2

1/ Federal sources include appropriations, grants and contracts, and independent operations. Excludes Pell Grants.
2/ State and local sources include appropriations, grants and contracts from state and local governments.
3/ Other revenues include private gifts, grants and contracts, endowment income, sales and services, and other sources.
4/ Excludes Pell Grants.
5/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, and independent operations.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education System (IPEDS), 1993-94 "Finance" survey.

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Table 13.— Current funds revenues and expenditures of public 2-year institutions of higher education, by selected categories and state: Fiscal year 1994

State	Total revenues	Tuition and fees	Federal sources 1/	State & local sources 2/	Other revenues 3/	Total expenditures	Instruction	Scholarships & fellowships 4/	Other expenditures 5/
	in thousands								
50 states and D.C.	$20,220,753	$4,368,164	$1,096,379	$12,556,040	$2,200,171	$19,612,247	$9,053,480	$627,964	$9,930,802
Alabama	329,857	81,762	36,512	181,199	30,385	315,581	140,592	17,970	157,019
Alaska	3,383	363	0	2,341	680	3,623	1,700	9	1,913
Arizona	405,103	90,338	20,665	262,013	32,087	380,784	176,134	12,176	192,474
Arkansas	87,140	17,656	5,661	55,378	8,445	84,329	37,147	2,944	44,238
California	3,723,884	333,473	155,230	2,842,293	392,889	3,542,923	1,609,891	48,278	1,884,754
Colorado	242,465	80,142	17,686	118,416	26,221	240,706	106,079	12,230	122,397
Connecticut	138,850	44,078	5,288	82,852	6,631	147,192	61,367	11,490	74,336
Delaware	65,098	12,000	2,672	45,424	5,002	56,059	13,147	592	42,320
District of Columbia	—	—	—	—	—	—	—	—	—
Florida	1,069,473	272,330	52,514	638,011	106,619	1,074,736	491,803	27,662	555,271
Georgia	401,808	79,711	17,058	264,591	40,449	394,833	202,412	16,723	175,697
Hawaii	113,115	14,041	3,546	86,126	9,402	112,285	58,118	503	53,664
Idaho	47,115	7,216	5,037	27,165	7,698	46,604	15,807	2,034	28,763
Illinois	1,132,666	227,249	70,056	693,813	141,548	1,109,133	465,180	19,480	624,473
Indiana	216,165	47,064	10,599	122,446	36,055	203,229	69,823	8,856	124,550
Iowa	327,828	86,704	28,032	147,423	65,669	326,212	153,744	6,766	165,703
Kansas	271,892	43,726	24,650	165,430	38,087	259,554	104,561	6,563	148,430
Kentucky	131,715	35,254	4,828	79,573	12,058	129,047	60,477	5,848	62,722
Louisiana	86,204	25,962	5,667	44,444	10,131	85,347	42,108	1,972	41,267
Maine	42,828	10,727	3,200	23,166	5,735	41,274	19,431	783	21,061
Maryland	436,370	137,112	21,816	235,948	41,494	428,758	196,954	11,764	220,041
Massachusetts	299,122	120,390	16,369	144,612	17,751	299,347	134,060	14,503	150,784
Michigan	830,647	232,510	34,411	479,554	84,173	797,363	353,581	19,108	424,674
Minnesota	522,918	142,274	30,854	273,618	76,171	511,854	247,055	17,893	246,906
Mississippi	250,607	49,228	26,895	139,096	35,389	245,926	125,126	7,918	112,883
Missouri	272,078	69,020	17,938	150,292	34,828	251,893	123,994	5,845	122,055
Montana	38,239	7,123	8,870	17,493	4,753	38,436	17,338	2,033	19,064
Nebraska	131,512	21,406	9,055	85,276	15,775	129,251	57,835	3,711	67,706
Nevada	67,395	13,527	2,907	46,656	4,305	66,100	35,937	1,268	28,894
New Hampshire	36,058	17,768	1,894	14,894	1,502	36,058	15,873	972	19,214
New Jersey	530,692	186,349	14,807	289,074	40,462	521,146	221,544	21,537	278,066
New Mexico	181,497	21,006	25,201	111,385	23,904	170,699	67,702	5,172	97,824
New York	1,391,897	443,735	23,389	806,338	118,435	1,392,578	628,309	138,669	625,600
North Carolina	656,604	73,652	27,016	502,497	53,440	620,583	334,668	5,265	280,649
North Dakota	51,015	12,938	8,435	18,571	11,071	51,791	22,954	1,609	27,228
Ohio	635,199	226,076	15,666	323,514	69,943	596,909	263,592	17,722	315,595
Oklahoma	210,972	36,588	12,109	118,727	43,548	203,406	86,971	5,962	110,473
Oregon	408,346	69,947	37,479	240,976	59,944	379,745	178,272	11,442	190,031
Pennsylvania	433,175	149,037	22,122	222,351	39,665	426,491	210,496	14,458	201,537
Rhode Island	53,312	17,935	1,889	28,028	5,461	52,917	26,239	2,299	24,379
South Carolina	257,903	61,268	23,572	146,173	26,891	253,321	114,357	3,086	135,878
South Dakota	1,292	454	591	0	247	1,291	430	171	691
Tennessee	255,822	58,425	37,525	145,059	14,812	251,542	128,811	5,448	117,283
Texas	1,555,227	278,612	110,005	990,854	175,755	1,513,352	689,265	35,999	788,088
Utah	120,174	29,326	7,550	61,242	22,056	117,379	49,188	4,615	63,576
Vermont	8,929	5,854	875	1,856	345	8,971	2,570	748	5,652
Virginia	336,541	114,324	20,720	184,105	17,393	335,031	171,171	12,643	151,216
Washington	721,288	149,757	32,912	432,144	106,475	678,758	326,762	45,393	306,603
West Virginia	25,501	7,257	1,198	13,592	3,454	25,304	9,724	800	14,781
Wisconsin	579,101	93,932	30,903	391,732	62,534	567,971	348,883	4,528	214,560
Wyoming	84,727	11,537	2,505	58,279	12,406	84,626	34,300	2,505	47,822

1/ Federal sources include appropriations, grants and contracts, and independent operations. Excludes Pell Grants.
2/ State and local sources include appropriations, grants and contracts from state and local governments.
3/ Other revenues include private gifts, grants and contracts, endowment income, sales and services, and other sources.
4/ Excludes Pell Grants.
5/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, and independent operations.
— District of Columbia does not have any public 2-year institutions of higher education.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education System (IPEDS), 1993-94 "Finance" survey.

Table 13A.— Percentage distribution of current funds revenues and expenditures of public 2-year institutions of higher education, by selected categories and state: Fiscal year 1994

State	Total revenues in thousands	Percentage distribution				Total expenditures in thousands	Percentage distribution		
		Tuition and fees	Federal sources 1/	State & local sources 2/	Other revenues 3/		Instruction	Scholarships & fellowships 4/	Other expenditures 5/
50 states and D.C.	$20,220,753	21.6	5.4	62.1	10.9	$19,612,247	46.2	3.2	50.6
Alabama	329,857	24.8	11.1	54.9	9.2	315,581	44.6	5.7	49.8
Alaska	3,383	10.7	0.0	69.2	20.1	3,623	46.9	0.3	52.8
Arizona	405,103	22.3	5.1	64.7	7.9	380,784	46.3	3.2	50.5
Arkansas	87,140	20.3	6.5	63.6	9.7	84,329	44.1	3.5	52.5
California	3,723,884	9.0	4.2	76.3	10.6	3,542,923	45.4	1.4	53.2
Colorado	242,465	33.1	7.3	48.8	10.8	240,706	44.1	5.1	50.8
Connecticut	138,850	31.7	3.8	59.7	4.8	147,192	41.7	7.8	50.5
Delaware	65,098	18.4	4.1	69.8	7.7	56,059	23.5	1.1	75.5
District of Columbia	—	—	—	—	—	—	—	—	—
Florida	1,069,473	25.5	4.9	59.7	10.0	1,074,736	45.8	2.6	51.7
Georgia	401,808	19.8	4.2	65.8	10.1	394,833	51.3	4.2	44.5
Hawaii	113,115	12.4	3.1	76.1	8.3	112,285	51.8	0.4	47.8
Idaho	47,115	15.3	10.7	57.7	16.3	46,604	33.9	4.4	61.7
Illinois	1,132,666	20.1	6.2	61.3	12.5	1,109,133	41.9	1.8	56.3
Indiana	216,165	21.8	4.9	56.6	16.7	203,229	34.4	4.4	61.3
Iowa	327,828	26.4	8.6	45.0	20.0	326,212	47.1	2.1	50.8
Kansas	271,892	16.1	9.1	60.8	14.0	259,554	40.3	2.5	57.2
Kentucky	131,715	26.8	3.7	60.4	9.2	129,047	46.9	4.5	48.6
Louisiana	86,204	30.1	6.6	51.6	11.8	85,347	49.3	2.3	48.4
Maine	42,828	25.0	7.5	54.1	13.4	41,274	47.1	1.9	51.0
Maryland	436,370	31.4	5.0	54.1	9.5	428,758	45.9	2.7	51.3
Massachusetts	299,122	40.2	5.5	48.3	5.9	299,347	44.8	4.8	50.4
Michigan	830,647	28.0	4.1	57.7	10.1	797,363	44.3	2.4	53.3
Minnesota	522,918	27.2	5.9	52.3	14.6	511,854	48.3	3.5	48.2
Mississippi	250,607	19.6	10.7	55.5	14.1	245,926	50.9	3.2	45.9
Missouri	272,078	25.4	6.6	55.2	12.8	251,893	49.2	2.3	48.5
Montana	38,239	18.6	23.2	45.7	12.4	38,436	45.1	5.3	49.6
Nebraska	131,512	16.3	6.9	64.8	12.0	129,251	44.7	2.9	52.4
Nevada	67,395	20.1	4.3	69.2	6.4	66,100	54.4	1.9	43.7
New Hampshire	36,058	49.3	5.3	41.3	4.2	36,058	44.0	2.7	53.3
New Jersey	530,692	35.1	2.8	54.5	7.6	521,146	42.5	4.1	53.4
New Mexico	181,497	11.6	13.9	61.4	13.2	170,699	39.7	3.0	57.3
New York	1,391,897	31.9	1.7	57.9	8.5	1,392,578	45.1	10.0	44.9
North Carolina	656,604	11.2	4.1	76.5	8.1	620,583	53.9	0.8	45.2
North Dakota	51,015	25.4	16.5	36.4	21.7	51,791	44.3	3.1	52.6
Ohio	635,199	35.6	2.5	50.9	11.0	596,909	44.2	3.0	52.9
Oklahoma	210,972	17.3	5.7	56.3	20.6	203,406	42.8	2.9	54.3
Oregon	408,346	17.1	9.2	59.0	14.7	379,745	46.9	3.0	50.0
Pennsylvania	433,175	34.4	5.1	51.3	9.2	426,491	49.4	3.4	47.3
Rhode Island	53,312	33.6	3.5	52.6	10.2	52,917	49.6	4.3	46.1
South Carolina	257,903	23.8	9.1	56.7	10.4	253,321	45.1	1.2	53.6
South Dakota	1,292	35.1	45.7	0.0	19.1	1,291	33.3	13.2	53.5
Tennessee	255,822	22.8	14.7	56.7	5.8	251,542	51.2	2.2	46.6
Texas	1,555,227	17.9	7.1	63.7	11.3	1,513,352	45.5	2.4	52.1
Utah	120,174	24.4	6.3	51.0	18.4	117,379	41.9	3.9	54.2
Vermont	8,929	65.6	9.8	20.8	3.9	8,971	28.6	8.3	63.0
Virginia	336,541	34.0	6.2	54.7	5.2	335,031	51.1	3.8	45.1
Washington	721,288	20.8	4.6	59.9	14.8	678,758	48.1	6.7	45.2
West Virginia	25,501	28.5	4.7	53.3	13.5	25,304	38.4	3.2	58.4
Wisconsin	579,101	16.2	5.3	67.6	10.8	567,971	61.4	0.8	37.8
Wyoming	84,727	13.6	3.0	68.8	14.6	84,626	40.5	3.0	56.5

1/ Federal sources include appropriations, grants and contracts, and independent operations. Excludes Pell Grants.
2/ State and local sources include appropriations, grants and contracts from state and local governments.
3/ Other revenues include private gifts, grants and contracts, endowment income, sales and services, and other sources.
4/ Excludes Pell Grants.
5/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, and independent operations.
— District of Columbia does not have any public 2-year institutions of higher education.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education System (IPEDS), 1993-94 "Finance" survey.

Table 14.— Current funds revenues and expenditures of private 4-year institutions of higher education, by selected categories and state: Fiscal year 1994 /1

State	Total revenues	Tuition and fees	Federal sources 2/	State & local sources 3/	Other revenues 4/	Total expenditures	Instruction	Scholarships & fellowships 5/	Other expenditures 6/
	in thousands								
50 states and D.C.	$64,518,102	$26,595,320	$9,556,144	$1,754,096	$26,612,541	$62,466,494	$16,664,318	$6,822,067	$38,980,109
Alabama	294,724	139,662	35,164	8,362	111,536	289,781	79,101	39,772	170,909
Alaska	21,239	6,156	454	10	14,619	19,000	4,068	1,307	13,625
Arizona	125,082	102,837	1,923	99	20,224	112,101	36,640	7,648	67,813
Arkansas	127,491	57,791	5,529	1,321	62,851	126,719	33,619	19,065	74,035
California	6,451,379	2,435,428	1,942,276	44,476	2,029,198	6,284,209	1,382,067	543,314	4,358,828
Colorado	312,797	213,142	12,903	4,598	82,155	296,943	94,598	39,602	162,742
Connecticut	1,490,706	578,179	217,403	28,561	666,563	1,508,331	524,768	187,142	796,421
Delaware	33,439	26,590	983	239	5,626	31,836	11,144	2,383	18,309
District of Columbia	2,507,686	796,948	503,892	4,104	1,202,742	2,386,469	515,070	158,669	1,712,730
Florida	1,620,728	847,944	284,274	105,144	383,367	1,518,714	448,881	150,613	919,220
Georgia	1,691,529	486,605	211,748	35,539	957,637	1,638,222	370,875	139,995	1,127,351
Hawaii	98,603	46,813	1,599	42	50,149	95,803	28,955	8,140	58,707
Idaho	30,072	17,976	534	120	11,442	30,187	8,077	5,779	16,331
Illinois	4,823,037	1,622,560	932,083	100,447	2,167,947	4,739,600	1,173,228	415,393	3,150,979
Indiana	1,050,163	563,486	42,270	25,259	419,148	990,183	276,389	179,798	533,996
Iowa	685,225	423,186	26,104	21,378	214,557	665,602	176,026	149,460	340,116
Kansas	168,730	98,047	5,636	4,698	60,350	160,275	43,330	30,263	86,681
Kentucky	310,597	141,404	18,879	5,885	144,429	306,822	76,569	50,903	179,350
Louisiana	759,192	257,730	75,701	23,756	402,005	732,346	181,508	85,280	465,558
Maine	237,666	147,043	9,332	1,123	80,169	229,923	60,153	33,136	136,634
Maryland	1,736,991	363,840	788,084	38,706	546,361	1,718,665	552,613	108,482	1,057,569
Massachusetts	6,166,393	2,750,917	1,097,474	31,604	2,286,398	6,032,184	1,755,637	686,569	3,589,978
Michigan	814,562	533,899	27,118	41,217	212,328	805,156	231,594	134,530	439,033
Minnesota	799,696	480,005	30,087	23,297	266,306	778,841	224,965	125,095	428,782
Mississippi	113,126	61,366	8,040	322	43,398	114,035	33,170	17,502	63,363
Missouri	1,847,745	626,038	192,667	6,183	1,022,857	1,729,698	660,131	155,939	913,628
Montana	41,994	23,191	7,906	13	10,884	40,383	10,757	5,482	24,144
Nebraska	312,183	147,611	18,418	731	145,422	300,276	130,652	37,483	132,142
Nevada	6,335	4,489	46	10	1,789	5,915	1,332	366	4,217
New Hampshire	482,184	233,012	51,647	6,398	191,128	474,098	121,377	54,236	298,485
New Jersey	1,189,054	523,751	194,640	67,340	403,324	1,174,803	268,555	168,700	737,549
New Mexico	39,805	24,718	2,341	1,153	11,593	37,542	11,619	6,104	19,819
New York	10,177,290	4,372,888	1,232,845	680,585	3,890,972	9,881,887	2,747,346	1,100,081	6,034,459
North Carolina	2,234,215	548,326	264,338	51,067	1,370,484	2,136,220	562,169	180,327	1,393,724
North Dakota	31,598	19,253	1,465	269	10,611	31,475	8,484	8,022	14,969
Ohio	1,825,425	1,034,647	178,904	49,250	562,624	1,755,705	484,056	307,454	964,195
Oklahoma	265,130	138,831	9,943	1,964	114,391	262,682	72,835	37,322	152,525
Oregon	341,533	229,529	18,378	3,674	89,952	333,216	106,701	55,088	171,428
Pennsylvania	6,012,486	2,279,773	529,678	168,173	3,034,862	5,736,241	1,260,498	563,889	3,911,855
Rhode Island	638,598	380,049	50,966	1,220	206,362	616,958	185,860	78,921	352,177
South Carolina	304,306	164,375	19,395	9,739	110,796	302,887	78,991	54,867	169,029
South Dakota	67,180	44,027	3,029	453	19,672	65,379	17,455	11,180	36,744
Tennessee	1,411,235	400,989	169,554	8,810	831,882	1,333,683	280,776	121,840	931,067
Texas	1,816,991	701,746	182,374	102,793	830,078	1,789,897	524,765	179,483	1,085,648
Utah	522,302	118,780	9,354	630	393,538	454,277	158,490	16,557	279,230
Vermont	269,982	178,534	14,853	2,583	74,011	260,579	71,166	39,560	149,853
Virginia	797,610	400,184	35,938	27,124	334,363	770,599	217,569	116,953	436,077
Washington	477,819	343,247	12,090	275	122,207	455,546	143,911	75,192	236,443
West Virginia	147,150	81,312	24,806	631	40,401	137,492	30,035	27,752	79,706
Wisconsin	787,102	376,467	51,079	12,723	346,834	767,109	185,740	99,427	481,942
Wyoming	—	—	—	—	—	—	—	—	—

1/ Private 4-year institutions include nonprofit and for-profit institutions.
2/ Federal sources include appropriations, grants and contracts, and independent operations. Excludes Pell Grants.
3/ State and local sources include appropriations, grants and contracts from state and local governments.
4/ Other revenues include private gifts, grants and contracts, endowment income, sales and services, and other sources.
5/ Excludes Pell Grants.
6/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, and independent operations.
— Wyoming does not have any private 4-year institutions of higher education.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education System (IPEDS), 1993-94 "Finance" survey.

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Table 14A.— Percentage distribution of current funds revenues and expenditures of private 4-year institutions of higher education, by selected categories and state: Fiscal year 1994 /1

State	Total revenues in thousands	Percentage distribution				Total expenditures in thousands	Percentage distribution		
		Tuition and fees	Federal sources 2/	State & local sources 3/	Other revenues 4/		Instruction	Scholarships & fellowships 5/	Other expenditures 6/
50 states and D.C.	$64,518,102	41.2	14.8	2.7	41.2	$62,466,494	26.7	10.9	62.4
Alabama	294,724	47.4	11.9	2.8	37.8	289,781	27.3	13.7	59.0
Alaska	21,239	29.0	2.1	0.0	68.8	19,000	21.4	6.9	71.7
Arizona	125,082	82.2	1.5	0.1	16.2	112,101	32.7	6.8	60.5
Arkansas	127,491	45.3	4.3	1.0	49.3	126,719	26.5	15.0	58.4
California	6,451,379	37.8	30.1	0.7	31.5	6,284,209	22.0	8.6	69.4
Colorado	312,797	68.1	4.1	1.5	26.3	296,943	31.9	13.3	54.8
Connecticut	1,490,706	38.8	14.6	1.9	44.7	1,508,331	34.8	12.4	52.8
Delaware	33,439	79.5	2.9	0.7	16.8	31,836	35.0	7.5	57.5
District of Columbia	2,507,686	31.8	20.1	0.2	48.0	2,386,469	21.6	6.6	71.8
Florida	1,620,728	52.3	17.5	6.5	23.7	1,518,714	29.6	9.9	60.5
Georgia	1,691,529	28.8	12.5	2.1	56.6	1,638,222	22.6	8.5	68.8
Hawaii	98,603	47.5	1.6	0.0	50.9	95,803	30.2	8.5	61.3
Idaho	30,072	59.8	1.8	0.4	38.1	30,187	26.8	19.1	54.1
Illinois	4,823,037	33.6	19.3	2.1	44.9	4,739,600	24.8	8.8	66.5
Indiana	1,050,163	53.7	4.0	2.4	39.9	990,183	27.9	18.2	53.9
Iowa	685,225	61.8	3.8	3.1	31.3	665,602	26.4	22.5	51.1
Kansas	168,730	58.1	3.3	2.8	35.8	160,275	27.0	18.9	54.1
Kentucky	310,597	45.5	6.1	1.9	46.5	306,822	25.0	16.6	58.5
Louisiana	759,192	33.9	10.0	3.1	53.0	732,346	24.8	11.6	63.6
Maine	237,666	61.9	3.9	0.5	33.7	229,923	26.2	14.4	59.4
Maryland	1,736,991	20.9	45.4	2.2	31.5	1,718,665	32.2	6.3	61.5
Massachusetts	6,166,393	44.6	17.8	0.5	37.1	6,032,184	29.1	11.4	59.5
Michigan	814,562	65.5	3.3	5.1	26.1	805,156	28.8	16.7	54.5
Minnesota	799,696	60.0	3.8	2.9	33.3	778,841	28.9	16.1	55.1
Mississippi	113,126	54.2	7.1	0.3	38.4	114,035	29.1	15.3	55.6
Missouri	1,847,745	33.9	10.4	0.3	55.4	1,729,698	38.2	9.0	52.8
Montana	41,994	55.2	18.8	0.0	25.9	40,383	26.6	13.6	59.8
Nebraska	312,183	47.3	5.9	0.2	46.6	300,276	43.5	12.5	44.0
Nevada	6,335	70.9	0.7	0.2	28.2	5,915	22.5	6.2	71.3
New Hampshire	482,184	48.3	10.7	1.3	39.6	474,098	25.6	11.4	63.0
New Jersey	1,189,054	44.0	16.4	5.7	33.9	1,174,803	22.9	14.4	62.8
New Mexico	39,805	62.1	5.9	2.9	29.1	37,542	30.9	16.3	52.8
New York	10,177,290	43.0	12.1	6.7	38.2	9,881,887	27.8	11.1	61.1
North Carolina	2,234,215	24.5	11.8	2.3	61.3	2,136,220	26.3	8.4	65.2
North Dakota	31,598	60.9	4.6	0.9	33.6	31,475	27.0	25.5	47.6
Ohio	1,825,425	56.7	9.8	2.7	30.8	1,755,705	27.6	17.5	54.9
Oklahoma	265,130	52.4	3.8	0.7	43.1	262,682	27.7	14.2	58.1
Oregon	341,533	67.2	5.4	1.1	26.3	333,216	32.0	16.5	51.4
Pennsylvania	6,012,486	37.9	8.8	2.8	50.5	5,736,241	22.0	9.8	68.2
Rhode Island	638,598	59.5	8.0	0.2	32.3	616,958	30.1	12.8	57.1
South Carolina	304,306	54.0	6.4	3.2	36.4	302,887	26.1	18.1	55.8
South Dakota	67,180	65.5	4.5	0.7	29.3	65,379	26.7	17.1	56.2
Tennessee	1,411,235	28.4	12.0	0.6	58.9	1,333,683	21.1	9.1	69.8
Texas	1,816,991	38.6	10.0	5.7	45.7	1,789,897	29.3	10.0	60.7
Utah	522,302	22.7	1.8	0.1	75.3	454,277	34.9	3.6	61.5
Vermont	269,982	66.1	5.5	1.0	27.4	260,579	27.3	15.2	57.5
Virginia	797,610	50.2	4.5	3.4	41.9	770,599	28.2	15.2	56.6
Washington	477,819	71.8	2.5	0.1	25.6	455,546	31.6	16.5	51.9
West Virginia	147,150	55.3	16.9	0.4	27.5	137,492	21.8	20.2	58.0
Wisconsin	787,102	47.8	6.5	1.6	44.1	767,109	24.2	13.0	62.8
Wyoming	—	—	—	—	—	—	—	—	—

1/ Private 4-year institutions include nonprofit and for-profit institutions.
2/ Federal sources include appropriations, grants and contracts, and independent operations. Excludes Pell Grants.
3/ State and local sources include appropriations, grants and contracts from state and local governments.
4/ Other revenues include private gifts, grants and contracts, endowment income, sales and services, and other sources.
5/ Excludes Pell Grants.
6/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, and independent operations.
— Wyoming does not have any private 4-year institutions of higher education.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education System (IPEDS), 1993-94 "Finance" survey.

Table 15.— Current funds revenues and expenditures of private nonprofit 4-year institutions of higher education, by selected categories and state: Fiscal year 1994 /1

State	Total revenues	Tuition and fees	Federal sources 1/	State & local sources 2/	Other revenues 3/	Total expenditures	Instruction	Scholarships & fellowships 4/	Other expenditures 5/
	in thousands								
50 states and D.C.	$63,894,958	$26,032,259	$9,547,795	$1,746,281	$26,568,624	$61,944,214	$16,516,721	$6,797,880	$38,629,612
Alabama	294,724	139,662	35,164	8,362	111,536	289,781	79,101	39,772	170,909
Alaska	21,239	6,156	454	10	14,619	19,000	4,068	1,307	13,625
Arizona	68,916	52,130	1,018	44	15,723	68,051	23,144	6,521	38,386
Arkansas	127,491	57,791	5,529	1,321	62,851	126,719	33,619	19,065	74,035
California	6,317,615	2,313,186	1,941,177	42,609	2,020,642	6,179,863	1,352,502	538,043	4,289,319
Colorado	283,381	186,240	12,592	4,328	80,220	272,360	87,686	38,288	146,386
Connecticut	1,488,883	576,655	217,308	28,363	666,557	1,506,781	524,095	187,142	795,544
Delaware	33,439	26,590	983	239	5,626	31,836	11,144	2,383	18,309
District of Columbia	2,478,140	767,898	503,892	4,104	1,202,245	2,359,300	508,985	158,669	1,691,646
Florida	1,548,986	780,190	283,126	104,727	380,944	1,453,397	434,164	148,034	871,199
Georgia	1,661,659	460,909	211,063	35,539	954,149	1,610,271	363,694	139,188	1,107,389
Hawaii	98,603	46,813	1,599	42	50,149	95,803	28,955	8,140	58,707
Idaho	30,072	17,976	534	120	11,442	30,187	8,077	5,779	16,331
Illinois	4,759,555	1,565,659	931,053	100,447	2,162,396	4,687,752	1,157,664	414,098	3,115,990
Indiana	1,033,224	547,085	42,270	25,259	418,610	980,884	272,367	179,798	528,719
Iowa	682,525	420,519	26,104	21,378	214,524	663,299	175,603	149,460	338,236
Kansas	168,730	98,047	5,636	4,698	60,350	160,275	43,330	30,263	86,681
Kentucky	300,101	131,092	18,879	5,885	144,246	297,599	73,652	50,903	173,043
Louisiana	758,813	257,350	75,701	23,756	402,005	732,047	181,411	85,280	465,356
Maine	237,666	147,043	9,332	1,123	80,169	229,923	60,153	33,136	136,634
Maryland	1,736,991	363,840	788,084	38,706	546,361	1,718,665	552,613	108,482	1,057,569
Massachusetts	6,165,685	2,750,359	1,097,393	31,604	2,286,329	6,031,232	1,755,538	686,488	3,589,206
Michigan	814,562	533,899	27,118	41,217	212,328	805,156	231,594	134,530	439,033
Minnesota	789,003	469,612	30,055	23,064	266,271	769,896	220,563	124,794	424,539
Mississippi	113,126	61,366	8,040	322	43,398	114,035	33,170	17,502	63,363
Missouri	1,825,312	606,685	192,042	6,183	1,020,402	1,711,320	654,001	155,298	902,021
Montana	41,994	23,191	7,906	13	10,884	40,383	10,757	5,482	24,144
Nebraska	312,183	147,611	18,418	731	145,422	300,276	130,652	37,483	132,142
Nevada	4,435	2,773	46	4	1,612	4,073	942	360	2,771
New Hampshire	482,184	233,012	51,647	6,398	191,128	474,098	121,377	54,236	298,485
New Jersey	1,189,054	523,751	194,640	67,340	403,324	1,174,803	268,555	168,700	737,549
New Mexico	34,197	19,686	2,325	1,153	11,033	32,874	10,981	6,080	15,814
New York	10,128,727	4,331,072	1,232,377	676,872	3,888,406	9,833,911	2,731,701	1,093,256	6,008,954
North Carolina	2,234,215	548,326	264,338	51,067	1,370,484	2,136,220	562,169	180,327	1,393,724
North Dakota	31,598	19,253	1,465	269	10,611	31,475	8,484	8,022	14,969
Ohio	1,800,663	1,014,635	178,369	48,239	559,420	1,734,661	477,975	305,908	950,779
Oklahoma	265,130	138,831	9,943	1,964	114,391	262,682	72,835	37,322	152,525
Oregon	335,216	223,758	18,348	3,674	89,436	328,798	104,956	55,017	168,825
Pennsylvania	6,012,486	2,279,773	529,678	168,173	3,034,862	5,736,241	1,260,498	563,889	3,911,855
Rhode Island	638,598	380,049	50,966	1,220	206,362	616,958	185,860	78,921	352,177
South Carolina	304,306	164,375	19,395	9,739	110,796	302,887	78,991	54,867	169,029
South Dakota	52,270	32,345	2,427	409	17,089	53,727	15,443	9,770	28,515
Tennessee	1,411,235	400,989	169,554	8,810	831,882	1,333,683	280,776	121,840	931,067
Texas	1,800,703	687,942	181,890	102,793	828,077	1,773,769	519,937	178,999	1,074,832
Utah	510,948	108,160	9,354	630	392,805	446,771	157,105	16,557	273,109
Vermont	269,982	178,534	14,853	2,583	74,011	260,579	71,166	39,560	149,853
Virginia	791,661	395,192	35,938	27,124	333,406	764,759	216,475	116,759	431,526
Washington	472,222	337,868	12,090	275	121,988	451,995	142,668	75,184	234,143
West Virginia	147,150	81,312	24,806	631	40,401	137,492	30,035	27,752	79,706
Wisconsin	785,365	375,067	50,876	12,723	346,700	765,665	185,492	99,223	480,950
Wyoming	—	—	—	—	—	—	—	—	—

1/ Federal sources include appropriations, grants and contracts, and independent operations. Excludes Pell Grants.
2/ State and local sources include appropriations, grants and contracts from state and local governments.
3/ Other revenues include private gifts, grants and contracts, endowment income, sales and services, and other sources.
4/ Excludes Pell Grants.
5/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, and independent operations.
— Wyoming does not have any private nonprofit 4-year institutions of higher education.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education System (IPEDS), 1993-94 "Finance" survey.

Table 15A.— Percentage distribution of current funds revenues and expenditures of private nonprofit 4-year institutions of higher education, by selected categories and state: Fiscal year 1994 /1

State	Total revenues in thousands	Percentage distribution				Total expenditures in thousands	Percentage distribution		
		Tuition and fees	Federal sources 1/	State & local sources 2/	Other revenues 3/		Instruction	Scholarships & fellowships 4/	Other expenditures 5/
50 states and D.C.	$63,894,958	40.7	14.9	2.7	41.6	$61,944,214	26.7	11.0	62.4
Alabama	294,724	47.4	11.9	2.8	37.8	289,781	27.3	13.7	59.0
Alaska	21,239	29.0	2.1	0.0	68.8	19,000	21.4	6.9	71.7
Arizona	68,916	75.6	1.5	0.1	22.8	68,051	34.0	9.6	56.4
Arkansas	127,491	45.3	4.3	1.0	49.3	126,719	26.5	15.0	58.4
California	6,317,615	36.6	30.7	0.7	32.0	6,179,863	21.9	8.7	69.4
Colorado	283,381	65.7	4.4	1.5	28.3	272,360	32.2	14.1	53.7
Connecticut	1,488,883	38.7	14.6	1.9	44.8	1,506,781	34.8	12.4	52.8
Delaware	33,439	79.5	2.9	0.7	16.8	31,836	35.0	7.5	57.5
District of Columbia	2,478,140	31.0	20.3	0.2	48.5	2,359,300	21.6	6.7	71.7
Florida	1,548,986	50.4	18.3	6.8	24.6	1,453,397	29.9	10.2	59.9
Georgia	1,661,659	27.7	12.7	2.1	57.4	1,610,271	22.6	8.6	68.8
Hawaii	98,603	47.5	1.6	0.0	50.9	95,803	30.2	8.5	61.3
Idaho	30,072	59.8	1.8	0.4	38.1	30,187	26.8	19.1	54.1
Illinois	4,759,555	32.9	19.6	2.1	45.4	4,687,752	24.7	8.8	66.5
Indiana	1,033,224	52.9	4.1	2.4	40.5	980,884	27.8	18.3	53.9
Iowa	682,525	61.6	3.8	3.1	31.4	663,299	26.5	22.5	51.0
Kansas	168,730	58.1	3.3	2.8	35.8	160,275	27.0	18.9	54.1
Kentucky	300,101	43.7	6.3	2.0	48.1	297,599	24.7	17.1	58.1
Louisiana	758,813	33.9	10.0	3.1	53.0	732,047	24.8	11.6	63.6
Maine	237,666	61.9	3.9	0.5	33.7	229,923	26.2	14.4	59.4
Maryland	1,736,991	20.9	45.4	2.2	31.5	1,718,665	32.2	6.3	61.5
Massachusetts	6,165,685	44.6	17.8	0.5	37.1	6,031,232	29.1	11.4	59.5
Michigan	814,562	65.5	3.3	5.1	26.1	805,156	28.8	16.7	54.5
Minnesota	789,003	59.5	3.8	2.9	33.7	769,896	28.6	16.2	55.1
Mississippi	113,126	54.2	7.1	0.3	38.4	114,035	29.1	15.3	55.6
Missouri	1,825,312	33.2	10.5	0.3	55.9	1,711,320	38.2	9.1	52.7
Montana	41,994	55.2	18.8	0.0	25.9	40,383	26.6	13.6	59.8
Nebraska	312,183	47.3	5.9	0.2	46.6	300,276	43.5	12.5	44.0
Nevada	4,435	62.5	1.0	0.1	36.3	4,073	23.1	8.8	68.0
New Hampshire	482,184	48.3	10.7	1.3	39.6	474,098	25.6	11.4	63.0
New Jersey	1,189,054	44.0	16.4	5.7	33.9	1,174,803	22.9	14.4	62.8
New Mexico	34,197	57.6	6.8	3.4	32.3	32,874	33.4	18.5	48.1
New York	10,128,727	42.8	12.2	6.7	38.4	9,833,911	27.8	11.1	61.1
North Carolina	2,234,215	24.5	11.8	2.3	61.3	2,136,220	26.3	8.4	65.2
North Dakota	31,598	60.9	4.6	0.9	33.6	31,475	27.0	25.5	47.6
Ohio	1,800,663	56.3	9.9	2.7	31.1	1,734,661	27.6	17.6	54.8
Oklahoma	265,130	52.4	3.8	0.7	43.1	262,682	27.7	14.2	58.1
Oregon	335,216	66.8	5.5	1.1	26.7	328,798	31.9	16.7	51.3
Pennsylvania	6,012,486	37.9	8.8	2.8	50.5	5,736,241	22.0	9.8	68.2
Rhode Island	638,598	59.5	8.0	0.2	32.3	616,958	30.1	12.8	57.1
South Carolina	304,306	54.0	6.4	3.2	36.4	302,887	26.1	18.1	55.8
South Dakota	52,270	61.9	4.6	0.8	32.7	53,727	28.7	18.2	53.1
Tennessee	1,411,235	28.4	12.0	0.6	58.9	1,333,683	21.1	9.1	69.8
Texas	1,800,703	38.2	10.1	5.7	46.0	1,773,769	29.3	10.1	60.6
Utah	510,948	21.2	1.8	0.1	76.9	446,771	35.2	3.7	61.1
Vermont	269,982	66.1	5.5	1.0	27.4	260,579	27.3	15.2	57.5
Virginia	791,661	49.9	4.5	3.4	42.1	764,759	28.3	15.3	56.4
Washington	472,222	71.5	2.6	0.1	25.8	451,995	31.6	16.6	51.8
West Virginia	147,150	55.3	16.9	0.4	27.5	137,492	21.8	20.2	58.0
Wisconsin	785,365	47.8	6.5	1.6	44.1	765,665	24.2	13.0	62.8
Wyoming	—	—	—	—	—	—	—	—	—

1/ Federal sources include appropriations, grants and contracts, and independent operations. Excludes Pell Grants.
2/ State and local sources include appropriations, grants and contracts.
3/ Other revenues include private gifts, grants and contracts, endowment income, sales and services, and other sources.
4/ Excludes Pell Grants.
5/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, and independent operations.
— Wyoming does not have any private nonprofit 4-year institutions of higher education.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education System (IPEDS), 1993-94 "Finance" survey.

Table 16.— Comparison of fiscal year 1993 and fiscal year 1994 total current funds revenues and expenditures of institutions of higher education in current dollars, by state

State	Revenues in thousands			Expenditures in thousands		
	FY93	FY94	% change	FY93	FY94	% change
50 states and D.C.	$170,880,503	$179,226,601	4.9	$165,241,040	$173,350,617	4.9
Alabama	2,814,987	2,919,218	3.7	2,715,204	2,810,063	3.5
Alaska	344,824	368,296	6.8	345,313	359,605	4.1
Arizona	1,798,023	1,968,051	9.5	1,728,194	1,873,636	8.4
Arkansas	1,118,315	1,166,853	4.3	1,100,826	1,133,161	2.9
California	20,704,932	20,559,087	-0.7	19,811,585	19,769,599	-0.2
Colorado	2,342,557	2,464,270	5.2	2,285,242	2,402,915	5.1
Connecticut	2,461,220	2,577,741	4.7	2,467,988	2,602,660	5.5
Delaware	478,115	504,456	5.5	445,992	474,324	6.4
District of Columbia	2,512,993	2,614,982	4.1	2,427,465	2,491,088	2.6
Florida	4,801,717	5,078,041	5.8	4,690,208	4,970,456	6.0
Georgia	3,883,842	4,232,301	9.0	3,741,663	4,136,407	10.5
Hawaii	687,346	726,647	5.7	693,362	709,159	2.3
Idaho	505,864	564,838	11.7	496,699	540,474	8.8
Illinois	8,736,428	8,967,939	2.6	8,571,931	8,832,031	3.0
Indiana	3,889,405	4,075,227	4.8	3,612,458	3,859,957	6.9
Iowa	2,583,664	2,709,439	4.9	2,533,205	2,657,192	4.9
Kansas	1,519,562	1,675,045	10.2	1,558,982	1,680,649	7.8
Kentucky	1,906,964	1,989,730	4.3	1,831,164	1,907,926	4.2
Louisiana	2,519,397	2,610,799	3.6	2,473,268	2,574,519	4.1
Maine	613,788	645,327	5.1	598,663	626,188	4.6
Maryland	3,832,429	4,051,280	5.7	3,737,515	3,987,177	6.7
Massachusetts	7,605,375	7,746,101	1.9	7,455,809	7,613,223	2.1
Michigan	6,134,110	6,365,987	3.8	5,714,934	5,922,168	3.6
Minnesota	3,201,594	3,318,348	3.6	3,099,229	3,259,729	5.2
Mississippi	1,288,432	1,336,543	3.7	1,218,595	1,323,702	8.6
Missouri	3,461,879	3,697,542	6.8	3,248,747	3,464,233	6.6
Montana	390,608	408,855	4.7	376,689	395,135	4.9
Nebraska	1,277,737	1,349,396	5.6	1,255,947	1,307,735	4.1
Nevada	398,150	419,936	5.5	383,276	422,553	10.2
New Hampshire	815,529	870,005	6.7	790,887	848,618	7.3
New Jersey	3,955,613	4,148,445	4.9	3,797,755	4,018,657	5.8
New Mexico	1,161,025	1,234,835	6.4	1,102,659	1,183,422	7.3
New York	16,247,631	17,478,749	7.6	16,013,349	17,020,508	6.3
North Carolina	5,284,362	5,564,304	5.3	5,011,543	5,358,552	6.9
North Dakota	465,691	468,332	0.6	453,027	468,570	3.4
Ohio	6,446,757	6,829,724	5.9	6,136,993	6,501,730	5.9
Oklahoma	1,480,509	1,544,006	4.3	1,443,212	1,500,202	3.9
Oregon	1,933,410	2,030,036	5.0	1,867,979	1,958,195	4.8
Pennsylvania	10,142,421	10,732,452	5.8	9,671,801	10,248,563	6.0
Rhode Island	944,747	990,773	4.9	920,949	967,869	5.1
South Carolina	2,031,590	2,244,177	10.5	1,996,238	2,084,871	4.4
South Dakota	306,130	329,355	7.6	303,467	325,434	7.2
Tennessee	3,186,364	3,394,770	6.5	3,002,249	3,264,722	8.7
Texas	8,873,323	9,553,099	7.7	8,698,876	9,247,462	6.3
Utah	1,694,180	1,837,147	8.4	1,628,680	1,719,675	5.6
Vermont	611,891	596,830	-2.5	599,219	575,767	-3.9
Virginia	3,938,431	4,160,035	5.6	3,821,753	4,108,869	7.5
Washington	2,996,793	3,243,318	8.2	2,922,449	3,115,070	6.6
West Virginia	767,229	820,845	7.0	738,815	794,384	7.5
Wisconsin	3,498,695	3,752,599	7.3	3,428,642	3,647,630	6.4
Wyoming	283,921	290,491	2.3	270,344	284,184	5.1

NOTES: Year to year variations in revenues and expenditures may be caused by several factors including opening and closing of institutions, and imputation techniques.
Pell Grants are excluded from revenues and expenditures.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1992-93 and 1993-94 "Finance" surveys

Table 17.— Comparison of fiscal year 1993 and fiscal year 1994 total current funds revenues and expenditures of public institutions of higher education in current dollars, by state

State	Revenues in thousands			Expenditures in thousands		
	FY93	FY94	% change	FY93	FY94	% change
50 states and D.C.	$108,186,484	$112,968,097	4.4	$104,570,101	$109,309,541	4.5
Alabama	2,521,938	2,614,224	3.7	2,428,620	2,510,081	3.4
Alaska	323,740	342,624	5.8	322,620	336,405	4.3
Arizona	1,677,711	1,834,035	9.3	1,621,716	1,754,682	8.2
Arkansas	995,482	1,036,610	4.1	976,735	1,002,908	2.7
California	14,364,868	13,974,850	-2.7	13,639,996	13,350,277	-2.1
Colorado	2,024,194	2,119,426	4.7	1,978,418	2,075,641	4.9
Connecticut	1,026,424	1,068,954	4.1	1,030,161	1,075,377	4.4
Delaware	446,768	471,017	5.4	416,699	442,488	6.2
District of Columbia	118,865	107,296	-9.7	119,522	104,619	-12.5
Florida	3,202,499	3,411,727	6.5	3,179,353	3,408,957	7.2
Georgia	2,268,331	2,494,263	10.0	2,227,608	2,453,100	10.1
Hawaii	594,752	628,043	5.6	602,346	613,356	1.8
Idaho	416,359	456,107	9.5	409,167	445,463	8.9
Illinois	3,924,599	4,100,967	4.5	3,877,243	4,053,858	4.6
Indiana	2,882,592	3,009,908	4.4	2,671,055	2,858,990	7.0
Iowa	1,930,399	2,014,244	4.3	1,899,159	1,981,068	4.3
Kansas	1,355,186	1,494,989	10.3	1,401,843	1,509,247	7.7
Kentucky	1,576,644	1,656,119	5.0	1,516,017	1,577,584	4.1
Louisiana	1,821,190	1,844,187	1.3	1,800,188	1,835,151	1.9
Maine	384,730	398,639	3.6	375,090	387,991	3.4
Maryland	2,198,438	2,300,424	4.6	2,114,643	2,257,619	6.8
Massachusetts	1,639,854	1,491,921	-9.0	1,605,121	1,496,856	-6.7
Michigan	5,329,224	5,529,883	3.8	4,925,759	5,095,422	3.4
Minnesota	2,363,483	2,494,341	5.5	2,286,336	2,459,437	7.6
Mississippi	1,150,201	1,215,602	5.7	1,102,806	1,200,196	8.8
Missouri	1,698,594	1,805,266	6.3	1,582,746	1,694,484	7.1
Montana	349,102	362,905	4.0	337,189	350,943	4.1
Nebraska	989,156	1,033,731	4.5	968,407	1,004,263	3.7
Nevada	392,258	412,884	5.3	377,786	415,785	10.1
New Hampshire	348,839	373,498	7.1	335,575	360,833	7.5
New Jersey	2,745,100	2,920,767	6.4	2,630,533	2,809,931	6.8
New Mexico	1,125,366	1,190,519	5.8	1,069,497	1,142,903	6.9
New York	6,497,643	6,955,121	7.0	6,476,367	6,862,563	6.0
North Carolina	3,113,193	3,299,213	6.0	3,002,915	3,192,215	6.3
North Dakota	431,464	431,381	-0.0	419,268	432,190	3.1
Ohio	4,679,818	4,948,640	5.7	4,440,616	4,693,974	5.7
Oklahoma	1,209,863	1,257,552	3.9	1,177,061	1,214,084	3.1
Oregon	1,615,882	1,687,205	4.4	1,560,699	1,623,771	4.0
Pennsylvania	4,262,533	4,423,633	3.8	4,004,062	4,240,094	5.9
Rhode Island	325,003	329,277	1.3	330,038	331,359	0.4
South Carolina	1,733,468	1,924,747	11.0	1,702,419	1,766,671	3.8
South Dakota	241,536	260,907	8.0	240,061	259,120	7.9
Tennessee	1,839,384	1,961,312	6.6	1,776,066	1,911,953	7.7
Texas	7,126,068	7,688,388	7.9	6,982,016	7,414,174	6.2
Utah	1,224,127	1,307,681	6.8	1,174,239	1,260,797	7.4
Vermont	305,477	316,905	3.7	298,626	306,100	2.5
Virginia	3,176,437	3,323,028	4.6	3,072,851	3,301,020	7.4
Washington	2,539,934	2,744,035	8.0	2,486,455	2,639,504	6.2
West Virginia	631,619	666,268	5.5	609,447	650,642	6.8
Wisconsin	2,775,635	2,954,564	6.4	2,726,350	2,872,001	5.3
Wyoming	270,515	278,270	2.9	260,592	271,396	4.1

NOTES: Year to year variations in revenues and expenditures may be caused by several factors including opening and closing of institutions, and imputation techniques.
Pell Grants are excluded from revenues and expenditures.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1992-93 and 1993-94 "Finance" surveys

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Table 18.— Comparison of fiscal year 1993 and fiscal year 1994 total current funds revenues and expenditures of private institutions of higher education in current dollars, by state 1/

State	Revenues in thousands			Expenditures in thousands		
	FY93	FY94	% change	FY93	FY94	% change
50 states and D.C.	$62,694,018	$66,258,504	5.7	$60,670,938	$64,041,076	5.6
Alabama	293,049	304,994	4.1	286,584	299,982	4.7
Alaska	21,084	25,671	21.8	22,693	23,199	2.2
Arizona	120,312	134,015	11.4	106,478	118,954	11.7
Arkansas	122,833	130,243	6.0	124,091	130,253	5.0
California	6,340,064	6,584,236	3.9	6,171,590	6,419,322	4.0
Colorado	318,362	344,844	8.3	306,824	327,275	6.7
Connecticut	1,434,796	1,508,787	5.2	1,437,827	1,527,283	6.2
Delaware	31,347	33,439	6.7	29,293	31,836	8.7
District of Columbia	2,394,128	2,507,686	4.7	2,307,943	2,386,469	3.4
Florida	1,599,219	1,666,314	4.2	1,510,855	1,561,498	3.4
Georgia	1,615,511	1,738,039	7.6	1,514,055	1,683,308	11.2
Hawaii	92,594	98,603	6.5	91,016	95,803	5.3
Idaho	89,505	108,731	21.5	87,532	95,011	8.5
Illinois	4,811,830	4,866,972	1.1	4,694,688	4,778,173	1.8
Indiana	1,006,813	1,065,318	5.8	941,404	1,000,966	6.3
Iowa	653,264	695,195	6.4	634,046	676,124	6.6
Kansas	164,376	180,057	9.5	157,139	171,402	9.1
Kentucky	330,320	333,611	1.0	315,147	330,341	4.8
Louisiana	698,207	766,612	9.8	673,080	739,368	9.8
Maine	229,058	246,688	7.7	223,573	238,196	6.5
Maryland	1,633,992	1,750,856	7.2	1,622,871	1,729,558	6.6
Massachusetts	5,965,521	6,254,180	4.8	5,850,688	6,116,367	4.5
Michigan	804,886	836,104	3.9	789,175	826,746	4.8
Minnesota	838,111	824,006	-1.7	812,893	800,291	-1.6
Mississippi	138,230	120,941	-12.5	115,789	123,506	6.7
Missouri	1,763,285	1,892,276	7.3	1,666,001	1,769,749	6.2
Montana	41,506	45,950	10.7	39,500	44,193	11.9
Nebraska	288,582	315,665	9.4	287,540	303,472	5.5
Nevada	5,892	7,052	19.7	5,490	6,768	23.3
New Hampshire	466,689	496,507	6.4	455,312	487,785	7.1
New Jersey	1,210,514	1,227,677	1.4	1,167,222	1,208,726	3.6
New Mexico	35,659	44,316	24.3	33,162	40,520	22.2
New York	9,749,988	10,523,628	7.9	9,536,982	10,157,945	6.5
North Carolina	2,171,169	2,265,090	4.3	2,008,628	2,166,337	7.9
North Dakota	34,227	36,952	8.0	33,758	36,380	7.8
Ohio	1,766,939	1,881,084	6.5	1,696,377	1,807,756	6.6
Oklahoma	270,646	286,454	5.8	266,152	286,118	7.5
Oregon	317,528	342,831	8.0	307,280	334,424	8.8
Pennsylvania	5,879,889	6,308,820	7.3	5,667,740	6,008,469	6.0
Rhode Island	619,744	661,496	6.7	590,911	636,510	7.7
South Carolina	298,122	319,430	7.1	293,819	318,200	8.3
South Dakota	64,593	68,448	6.0	63,406	66,315	4.6
Tennessee	1,346,980	1,433,458	6.4	1,226,183	1,352,769	10.3
Texas	1,747,256	1,864,710	6.7	1,716,860	1,833,288	6.8
Utah	470,053	529,466	12.6	454,442	458,878	1.0
Vermont	306,413	279,926	-8.6	300,593	269,666	-10.3
Virginia	761,993	837,007	9.8	748,902	807,849	7.9
Washington	456,859	499,283	9.3	435,993	475,565	9.1
West Virginia	135,610	154,577	14.0	129,367	143,742	11.1
Wisconsin	723,060	798,035	10.4	702,292	775,629	10.4
Wyoming	13,407	12,221	-8.8	9,752	12,788	31.1

1/ Private institutions include nonprofit and for-profit institutions.
NOTES: Year to year variations in revenues and expenditures may be caused by several factors including opening and closing of institutions, and imputation techniques.
Pell Grants are excluded from revenues and expenditures.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1992-93 and 1993-94 "Finance" surveys.

Table 19.— Comparison of fiscal year 1993 and fiscal year 1994 total current funds revenues and expenditures of private nonprofit institutions of higher education in current dollars, by state

State	Revenues in thousands			Expenditures in thousands		
	FY93	FY94	% change	FY93	FY94	% change
50 states and D.C.	$61,291,366	$64,726,849	5.6	$59,458,074	$62,702,212	5.5
Alabama	286,798	301,176	5.0	282,037	295,574	4.8
Alaska	18,686	21,239	13.7	19,667	19,000	-3.4
Arizona	63,890	68,916	7.9	62,997	68,051	8.0
Arkansas	117,584	128,686	9.4	118,370	127,431	7.7
California	6,204,645	6,388,172	3.0	6,040,740	6,244,725	3.4
Colorado	270,119	283,381	4.9	262,218	272,360	3.9
Connecticut	1,430,028	1,504,024	5.2	1,433,359	1,522,821	6.2
Delaware	31,347	33,439	6.7	29,293	31,836	8.7
District of Columbia	2,370,150	2,478,140	4.6	2,285,386	2,359,300	3.2
Florida	1,486,129	1,559,273	4.9	1,412,955	1,463,445	3.6
Georgia	1,561,324	1,681,961	7.7	1,464,878	1,629,638	11.2
Hawaii	92,594	98,603	6.5	91,016	95,803	5.3
Idaho	86,913	105,565	21.5	85,491	92,807	8.6
Illinois	4,737,781	4,791,493	1.1	4,633,196	4,717,431	1.8
Indiana	981,101	1,037,989	5.8	925,238	985,351	6.5
Iowa	644,470	690,980	7.2	627,838	672,105	7.1
Kansas	164,376	180,057	9.5	157,139	171,402	9.1
Kentucky	297,175	306,046	3.0	286,745	303,998	6.0
Louisiana	694,159	762,404	9.8	669,169	735,286	9.9
Maine	222,641	238,935	7.3	217,162	231,191	6.5
Maryland	1,632,124	1,748,779	7.1	1,621,318	1,728,026	6.6
Massachusetts	5,958,286	6,248,146	4.9	5,842,907	6,110,778	4.6
Michigan	804,886	836,104	3.9	789,175	826,746	4.8
Minnesota	819,051	796,520	-2.8	797,149	777,317	-2.5
Mississippi	135,036	119,755	-11.3	112,080	121,959	8.8
Missouri	1,732,369	1,853,622	7.0	1,641,341	1,738,375	5.9
Montana	41,506	45,950	10.7	39,500	44,193	11.9
Nebraska	285,457	312,183	9.4	284,701	300,276	5.5
Nevada	4,304	5,152	19.7	4,273	4,926	15.3
New Hampshire	452,619	484,139	7.0	443,337	476,137	7.4
New Jersey	-1,174,683	1,190,345	1.3	1,136,881	1,176,088	3.4
New Mexico	30,541	34,197	12.0	29,539	32,874	11.3
New York	9,501,612	10,268,052	8.1	9,318,593	9,930,462	6.6
North Carolina	2,167,459	2,263,947	4.5	2,005,154	2,165,209	8.0
North Dakota	34,227	36,952	8.0	33,758	36,380	7.8
Ohio	1,705,319	1,819,500	6.7	1,643,495	1,755,406	6.8
Oklahoma	248,975	272,399	9.4	246,601	270,702	9.8
Oregon	310,132	335,216	8.1	301,630	328,798	9.0
Pennsylvania	5,721,060	6,133,993	7.2	5,529,644	5,856,506	5.9
Rhode Island	619,744	661,496	6.7	590,911	636,510	7.7
South Carolina	292,751	311,912	6.5	288,483	310,486	7.6
South Dakota	53,993	53,538	-0.8	54,003	54,663	1.2
Tennessee	1,331,995	1,420,803	6.7	1,216,559	1,343,820	10.5
Texas	1,699,276	1,806,922	6.3	1,676,525	1,781,097	6.2
Utah	455,246	514,011	12.9	446,047	449,691	0.8
Vermont	306,413	279,926	-8.6	300,593	269,666	-10.3
Virginia	730,557	803,668	10.0	718,143	775,845	8.0
Washington	435,665	475,475	9.1	419,613	455,483	8.5
West Virginia	129,099	147,150	14.0	124,481	137,492	10.5
Wisconsin	715,071	786,523	10.0	696,748	766,744	10.0
Wyoming	—	—	—	—	—	—

— Wyoming does not have any private nonprofit institutions.

NOTES: Year to year variations in revenues and expenditures may be caused by several factors including opening and closing of institutions, and imputation techniques.

Pell Grants are excluded from revenues and expenditures.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1992-93 and 1993-94 "Finance" surveys.

Table 20.— Scholarship and fellowship expenditures of institutions of higher education in current dollars, by control of institution and by source: Fiscal years 1991 through 1994 1/

Source	Amounts in thousands				Percentage distribution			
	1990-91	1991-92	1992-93	1993-94	1990-91	1991-92	1992-93	1993-94
All institutions								
Total Scholarships and fellowships...	$11,061,721	$13,298,047	$14,850,279	$15,802,800	100.0	100.0	100.0	100.0
Federal government	4,314,858	5,204,157	5,798,020	5,736,683	39.0	39.1	39.0	36.3
Pell Grants	3,510,537	4,238,047	4,701,905	4,564,790	31.7	31.9	31.7	28.9
Other federal	804,321	966,109	1,096,114	1,171,893	7.3	7.3	7.4	7.4
State government	1,219,564	1,753,310	1,947,751	2,210,634	11.0	13.2	13.1	14.0
Local government	11,935	11,747	13,685	16,160	0.1	0.1	0.1	0.1
Private	815,116	899,882	910,723	973,983	7.4	6.8	6.1	6.2
Institutional	4,700,247	5,428,953	6,180,100	6,865,340	42.5	40.8	41.6	43.4
Public institutions								
Total Scholarships and fellowships...	$5,413,890	$6,568,046	$7,391,366	$7,766,566	100.0	100.0	100.0	100.0
Federal government	3,149,438	3,837,780	4,257,515	4,182,175	58.2	58.4	57.6	53.8
Pell Grants	2,725,357	3,312,386	3,663,529	3,543,643	50.3	50.4	49.6	45.6
Other federal	424,080	525,394	593,987	638,531	7.8	8.0	8.0	8.2
State government	776,581	1,011,193	1,218,405	1,499,731	14.3	15.4	16.5	19.3
Local government	8,974	10,375	10,181	12,658	0.2	0.2	0.1	0.2
Private	428,365	479,206	480,866	531,075	7.9	7.3	6.5	6.8
Institutional	1,050,533	1,229,492	1,424,399	1,540,928	19.4	18.7	19.3	19.8
Private institutions /2								
Total Scholarships and fellowships...	$5,647,831	$6,730,001	$7,458,912	$8,036,234	100.0	100.0	100.0	100.0
Federal government	1,165,420	1,366,377	1,540,505	1,554,508	20.6	20.3	20.7	19.3
Pell Grants	785,180	925,661	1,038,377	1,021,147	13.9	13.8	13.9	12.7
Other federal	380,241	440,716	502,128	533,362	6.7	6.5	6.7	6.6
State government	442,984	742,117	729,345	710,903	7.8	11.0	9.8	8.8
Local government	2,961	1,371	3,504	3,502	0.1	—	—	—
Private	386,752	420,675	429,857	442,908	6.8	6.3	5.8	5.5
Institutional	3,649,714	4,199,461	4,755,702	5,324,412	64.6	62.4	63.8	66.3

1/ 50 states and the District of Columbia.
2/ Private institutions include nonprofit and for-profit institutions.
— Less than 0.05 percent.
NOTES: Total Scholarships and fellowships will differ from those reported in other tables because Pell Grants are included. Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "Finance" surveys (1991-1994).

Table 21.— Amount of total expenditures and amount and percentage of expenditures for salaries and wages 1/ of institutions of higher education, by level and control of institution and by purpose: Fiscal year 1994 2/

Purpose	All institutions			Public institutions			Private institutions 3/		
	Amount of total expenditures	Salaries and wages		Amount of total expenditures	Salaries and wages		Amount of total expenditures	Salaries and wages	
		Amount	Percent		Amount	Percent		Amount	Percent
	Amounts in thousands								
All institutions									
Total	$122,671,052	$70,955,236	57.8	$81,722,924	$48,781,490	59.7	$40,948,129	$22,173,746	54.2
Instruction	52,775,599	36,595,591	69.3	35,688,497	25,352,176	71.0	17,087,102	11,243,416	65.8
Research	16,117,610	7,914,310	49.1	11,180,363	5,659,402	50.6	4,937,247	2,254,909	45.7
Public service	6,242,414	3,266,793	52.3	4,741,719	2,415,046	50.9	1,500,695	851,747	56.8
Academic support	11,677,911	6,178,757	52.9	8,035,556	4,352,342	54.2	3,642,355	1,826,415	50.1
Student services	8,562,783	4,676,755	54.6	5,315,370	3,041,673	57.2	3,247,414	1,635,082	50.4
Institutional support	15,926,239	8,195,221	51.5	9,328,236	5,136,089	55.1	6,598,004	3,059,132	46.4
Operation and maintenance of plant	11,368,496	4,127,810	36.3	7,433,185	2,824,763	38.0	3,935,311	1,303,046	33.1
4-year institutions									
Total	$103,859,376	$59,283,208	57.1	$64,130,287	$37,743,950	58.9	$39,729,089	$21,539,259	54.2
Instruction	43,299,335	29,646,319	68.5	26,635,016	18,717,889	70.3	16,664,318	10,928,429	65.6
Research	16,087,055	7,896,867	49.1	11,150,803	5,642,417	50.6	4,936,252	2,254,450	45.7
Public service	5,807,693	3,058,154	52.7	4,310,274	2,208,157	51.2	1,497,419	849,997	56.8
Academic support	10,044,282	5,181,043	51.6	6,523,801	3,423,298	52.5	3,520,481	1,757,745	49.9
Student services	6,466,807	3,339,952	51.6	3,408,568	1,807,529	53.0	3,058,239	1,532,424	50.1
Institutional support	12,847,023	6,756,700	52.6	6,557,420	3,813,129	58.1	6,289,603	2,943,571	46.8
Operation and maintenance of plant	9,307,182	3,404,173	36.6	5,544,404	2,131,530	38.4	3,762,778	1,272,643	33.8
2-year institutions									
Total	$18,811,676	$11,672,028	62.0	$17,592,637	$11,037,540	62.7	$1,219,039	$634,488	52.0
Instruction	9,476,264	6,949,273	73.3	9,053,480	6,634,287	73.3	422,784	314,986	74.5
Research	30,556	17,443	57.1	29,560	16,985	57.5	996	458	46.0
Public service	434,720	208,639	48.0	431,444	206,888	48.0	3,276	1,751	53.4
Academic support	1,633,629	997,714	61.1	1,511,755	929,044	61.5	121,874	68,670	56.3
Student services	2,095,976	1,336,802	63.8	1,906,802	1,234,144	64.7	189,175	102,658	54.3
Institutional support	3,079,217	1,438,521	46.7	2,770,815	1,322,960	47.7	308,401	115,561	37.5
Operation and maintenance of plant	2,061,314	723,636	35.1	1,888,780	693,233	36.7	172,533	30,403	17.6

1/ Employee fringe benefits are excluded from salaries and wages.
2/ 50 states and the District of Columbia.
3/ Private institutions include nonprofit and for-profit institutions.
NOTES:Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1993-94 "Finance" survey.

Table 22.— Current funds revenues of institutions of higher education in current and constant 1994 dollars, by source: Fiscal years 1986 through 1994 1/

Source	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
	in thousands								
Total current funds revenues in current dollars	$100,437,616	$109,144,709	$117,340,109	$128,501,638	$139,635,477	$149,766,051	$161,395,896	$170,880,503	$179,226,601
Tuition and fees	23,116,605	25,705,827	27,836,781	30,806,566	33,926,060	37,434,462	41,559,037	45,346,071	48,646,538
Federal Government 2/	12,704,750	14,238,931	14,771,954	15,893,978	17,254,874	18,236,082	19,833,317	21,014,564	22,076,385
State governments	29,911,500	31,309,303	33,517,166	36,031,208	38,349,239	39,480,874	40,586,907	41,247,955	41,910,288
Local governments	2,544,506	2,799,321	3,006,263	3,363,676	3,639,902	3,931,239	4,159,876	4,444,875	4,998,306
Private gifts, grants, and contracts	5,410,905	5,952,682	6,359,282	7,060,730	7,781,422	8,361,265	8,977,271	9,659,977	10,203,062
Endowment income	2,275,898	2,377,958	2,586,441	2,914,396	3,143,696	3,268,629	3,442,009	3,627,773	3,669,536
Sales and services	21,274,265	23,283,927	25,492,435	28,162,465	30,787,233	34,107,502	37,519,828	39,824,766	41,791,319
Other sources	3,199,186	3,476,760	3,769,787	4,268,618	4,753,051	4,945,998	5,317,651	5,714,523	5,931,167
Total current funds revenues in constant dollars	$135,791,657	$144,398,451	$149,021,939	$156,000,988	$161,837,518	$164,592,890	$171,886,629	$176,348,679	$179,226,601
Tuition and fees	31,253,651	34,008,809	35,352,712	37,399,171	39,320,304	41,140,474	44,260,374	46,797,145	48,646,538
Federal Government 2/	17,176,822	18,838,105	18,760,382	19,295,289	19,998,399	20,041,454	21,122,483	21,687,030	22,076,385
State governments	40,440,348	41,422,207	42,566,801	43,741,887	44,446,768	43,389,480	43,225,056	42,567,889	41,910,288
Local governments	3,440,172	3,703,502	3,817,953	4,083,503	4,218,646	4,320,431	4,430,268	4,587,111	4,998,306
Private gifts, grants, and contracts	7,315,544	7,875,399	8,076,288	8,571,726	9,018,669	9,189,030	9,560,794	9,969,096	10,203,062
Endowment income	3,077,015	3,146,038	3,284,781	3,538,077	3,643,544	3,592,224	3,665,740	3,743,862	3,669,536
Sales and services	28,762,806	30,804,636	32,375,392	34,189,233	35,682,403	37,484,145	39,958,616	41,099,158	41,791,319
Other sources	4,325,300	4,599,754	4,787,630	5,182,103	5,508,786	5,435,651	5,663,298	5,897,387	5,931,167
	Annual percentage change								
Total current funds revenues in current dollars	—	8.7	7.5	9.5	8.7	7.3	7.8	5.9	4.9
Tuition and fees	—	11.2	8.3	10.7	10.1	10.3	11.0	9.1	7.3
Federal Government 2/	—	12.1	3.7	7.6	8.6	5.7	8.8	6.0	5.1
State governments	—	4.7	7.1	7.5	6.4	3.0	2.8	1.6	1.6
Local governments	—	10.0	7.4	11.9	8.2	8.0	5.8	6.9	12.5
Private gifts, grants, and contracts	—	10.0	6.8	11.0	10.2	7.5	7.4	7.6	5.6
Endowment income	—	4.5	8.8	12.7	7.9	4.0	5.3	5.4	1.2
Sales and services	—	9.4	9.5	10.5	9.3	10.8	10.0	6.1	4.9
Other sources	—	8.7	8.4	13.2	11.3	4.1	7.5	7.5	3.8
Total current funds revenues in constant dollars	—	6.3	3.2	4.7	3.7	1.7	4.4	2.6	1.6
Tuition and fees	—	8.8	4.0	5.8	5.1	4.6	7.6	5.7	4.0
Federal Government 2/	—	9.7	-0.4	2.9	3.6	0.2	5.4	2.7	1.8
State governments	—	2.4	2.8	2.8	1.6	-2.4	-0.4	-1.5	-1.5
Local governments	—	7.7	3.1	7.0	3.3	2.4	2.5	3.5	9.0
Private gifts, grants, and contracts	—	7.7	2.6	6.1	5.2	1.9	4.0	4.3	2.3
Endowment income	—	2.2	4.4	7.7	3.0	-1.4	2.0	2.1	-2.0
Sales and services	—	7.1	5.1	5.6	4.4	5.0	6.6	2.9	1.7
Other sources	—	6.3	4.1	8.2	6.3	-1.3	4.2	4.1	0.6

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

NOTES: For Consumer Price Index factors, see survey methodology, table A3. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" survey 1986 and Integrated Postsecondary Education Data System (IPEDS), "Finance" surveys (1987-1994).

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Table 23.— Current funds expenditures of institutions of higher education in current and constant 1994 dollars, by purpose: Fiscal years 1986 through 1994 1/

Source	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
	in thousands								
Total current funds expenditures in current dollars	$97,535,742	$106,099,686	$113,786,464	$123,867,184	$134,655,571	$146,087,836	$156,189,161	$165,241,040	$173,350,617
Instruction	31,032,099	33,711,146	35,833,563	38,812,690	42,145,987	45,496,117	47,997,196	50,340,914	52,775,599
Research	8,437,367	9,352,309	10,350,931	11,432,170	12,505,961	13,444,040	14,261,554	15,291,309	16,117,610
Public service	3,119,533	3,448,453	3,786,363	4,227,323	4,689,758	5,076,177	5,489,298	5,935,095	6,242,414
Academic support	6,667,392	7,575,451	8,141,582	8,904,279	9,437,644	10,050,773	10,577,018	11,072,970	11,677,911
Student services	4,562,938	4,975,913	5,396,521	5,780,837	6,388,148	7,025,482	7,509,094	8,165,079	8,562,783
Institutional support	9,350,786	10,084,663	10,774,495	11,529,119	12,674,031	13,726,484	14,475,023	15,249,898	15,926,239
Operation and maintenance of plant	7,605,226	7,819,032	8,230,986	8,739,895	9,458,262	10,062,581	10,346,580	10,783,727	11,368,496
Scholarships and fellowships 2/	4,160,174	4,776,100	5,325,358	5,918,666	6,655,544	7,551,184	9,060,000	10,148,373	11,238,010
Mandatory transfers	1,192,449	1,212,488	1,317,633	1,458,398	1,629,742	1,707,063	1,851,393	1,990,603	2,115,288
Auxiliary enterprises	10,528,303	11,037,333	11,399,949	12,280,063	13,203,984	14,272,247	14,966,100	15,561,508	16,429,341
Hospitals	8,692,113	9,173,014	10,406,461	11,824,782	12,679,286	14,325,865	16,104,313	17,049,672	17,509,603
Independent operations	2,187,361	2,933,784	2,822,624	2,958,962	3,187,224	3,349,824	3,551,592	3,651,891	3,387,323
Total current funds expenditures in constant dollars	$131,868,323	$140,369,885	$144,508,809	$150,374,762	$156,065,807	$160,550,532	$166,341,457	$170,528,753	$173,350,617
Instruction	41,955,398	44,599,846	45,508,625	47,118,605	48,847,199	50,000,233	51,117,013	51,951,823	52,775,599
Research	11,407,320	12,373,105	13,145,682	13,878,655	14,494,409	14,775,000	15,188,555	15,780,631	16,117,610
Public service	4,217,609	4,562,303	4,808,681	5,131,971	5,435,429	5,578,719	5,846,102	6,125,018	6,242,414
Academic support	9,014,314	10,022,322	10,339,809	10,809,795	10,938,229	11,045,800	11,264,524	11,427,305	11,677,911
Student services	6,169,092	6,583,133	6,853,581	7,017,936	7,403,863	7,721,005	7,997,186	8,426,362	8,562,783
Institutional support	12,642,263	13,342,009	13,683,609	13,996,350	14,689,201	15,085,406	15,415,900	15,737,895	15,926,239
Operation and maintenance of plant	10,282,265	10,344,579	10,453,353	10,610,233	10,962,126	11,058,776	11,019,108	11,128,807	11,368,496
Scholarships and fellowships 2/	5,624,556	6,318,780	6,763,205	7,185,261	7,713,775	8,298,751	9,648,900	10,473,121	11,238,010
Mandatory transfers	1,612,191	1,604,122	1,673,394	1,770,495	1,888,871	1,876,062	1,971,734	2,054,302	2,115,288
Auxiliary enterprises	14,234,265	14,602,392	14,477,935	14,907,996	15,303,418	15,685,200	15,938,896	16,059,476	16,429,341
Hospitals	11,751,737	12,135,898	13,216,206	14,355,285	14,695,292	15,744,126	17,151,093	17,595,262	17,509,603
Independent operations	2,957,312	3,881,396	3,584,732	3,592,180	3,693,993	3,681,456	3,782,446	3,768,752	3,387,323
	Annual percentage change								
Total current funds expenditures in current dollars	—	8.8	7.2	8.9	8.7	8.5	6.9	5.8	4.9
Instruction	—	8.6	6.3	8.3	8.6	7.9	5.5	4.9	4.8
Research	—	10.8	10.7	10.4	9.4	7.5	6.1	7.2	5.4
Public service	—	10.5	9.8	11.6	10.9	8.2	8.1	8.1	5.2
Academic support	—	13.6	7.5	9.4	6.0	6.5	5.2	4.7	5.5
Student services	—	9.1	8.5	7.1	10.5	10.0	6.9	8.7	4.9
Institutional support	—	7.8	6.8	7.0	9.9	8.3	5.5	5.4	4.4
Operation and maintenance of plant	—	2.8	5.3	6.2	8.2	6.4	2.8	4.2	5.4
Scholarships and fellowships 2/	—	14.8	11.5	11.1	12.5	13.5	20.0	12.0	10.7
Mandatory transfers	—	1.7	8.7	10.7	11.7	4.7	8.5	7.5	6.3
Auxiliary enterprises	—	4.8	3.3	7.7	7.5	8.1	4.9	4.0	5.6
Hospitals	—	5.5	13.4	13.6	7.2	13.0	12.4	5.9	2.7
Independent operations	—	34.1	-3.8	4.8	7.7	5.1	6.0	2.8	-7.2
Total current funds expenditures in constant dollars	—	6.4	2.9	4.1	3.8	2.9	3.6	2.5	1.7
Instruction	—	6.3	2.0	3.5	3.7	2.4	2.2	1.6	1.6
Research	—	8.5	6.2	5.6	4.4	1.9	2.8	3.9	2.1
Public service	—	8.2	5.4	6.7	5.9	2.6	4.8	4.8	1.9
Academic support	—	11.2	3.2	4.5	1.2	1.0	2.0	1.4	2.2
Student services	—	6.7	4.1	2.4	5.5	4.3	3.6	5.4	1.6
Institutional support	—	5.5	2.6	2.3	5.0	2.7	2.2	2.1	1.2
Operation and maintenance of plant	—	0.6	1.1	1.5	3.3	0.9	-0.4	1.0	2.2
Scholarships and fellowships 2/	—	12.3	7.0	6.2	7.4	7.6	16.3	8.5	7.3
Mandatory transfers	—	-0.5	4.3	5.8	6.7	-0.7	5.1	4.2	3.0
Auxiliary enterprises	—	2.6	-0.9	3.0	2.7	2.5	1.6	0.8	2.3
Hospitals	—	3.3	8.9	8.6	2.4	7.1	8.9	2.6	-0.5
Independent operations	—	31.2	-7.6	0.2	2.8	-0.3	2.7	-0.4	-10.1

1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants.
NOTES: For Consumer Price Index factors, see survey methodology, table A3. Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" survey 1986 and Integrated Postsecondary Education Data System (IPEDS), "Finance" surveys (1987-1994).

Table 24.— Current funds revenues of public institutions of higher education in current and constant 1994 dollars, by source: Fiscal years 1986 through 1994 1/

Source	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
	in thousands								
Total current funds revenues in current dollars	$65,004,632	$69,613,289	$74,771,255	$81,927,371	$88,911,433	$94,904,506	$102,202,890	$108,186,484	$112,968,097
Tuition and fees	9,439,177	10,198,633	11,184,657	12,435,763	13,820,240	15,258,024	17,460,263	19,490,221	20,825,388
Federal Government 2/	6,852,370	7,227,995	7,714,261	8,412,581	9,171,488	9,763,427	10,783,842	11,655,011	12,465,038
State governments	29,220,586	30,439,878	32,437,504	34,835,716	37,052,307	38,239,978	39,107,560	39,789,641	40,536,393
Local governments	2,325,844	2,535,014	2,731,862	3,025,703	3,264,303	3,531,714	3,778,615	4,040,897	4,508,604
Private gifts, grants, and contracts	2,109,782	2,292,985	2,517,422	2,948,826	3,368,635	3,651,107	4,039,212	4,330,112	4,521,452
Endowment income	398,603	349,779	361,545	422,252	461,701	431,235	593,998	667,711	639,343
Sales and services	12,990,670	14,775,531	15,851,714	17,586,819	19,330,429	21,546,202	23,738,382	25,282,113	26,404,241
Other sources	1,667,600	1,793,474	1,972,290	2,259,710	2,442,330	2,482,819	2,701,019	2,930,778	3,067,638
Total current funds revenues in constant dollars	$87,886,262	$92,098,381	$94,959,494	$99,459,828	$103,048,351	$104,300,052	$108,846,078	$111,648,452	$112,968,097
Tuition and fees	12,761,767	13,492,791	14,204,514	15,097,016	16,017,659	16,768,568	18,595,180	20,113,908	20,825,388
Federal Government 2/	9,264,405	9,562,637	9,797,111	10,212,874	10,629,754	10,730,007	11,484,792	12,027,971	12,465,038
State governments	39,506,232	40,271,959	41,195,630	42,290,559	42,943,623	42,025,735	41,649,552	41,062,910	40,536,393
Local governments	3,144,541	3,353,824	3,469,465	3,673,204	3,783,327	3,881,353	4,024,225	4,170,206	4,508,604
Private gifts, grants, and contracts	2,852,425	3,033,620	3,197,127	3,579,875	3,904,248	4,012,567	4,301,760	4,468,676	4,521,452
Endowment income	538,911	462,758	459,162	512,614	535,112	473,927	632,608	689,078	639,343
Sales and services	17,563,385	19,548,028	20,131,677	21,350,399	22,403,967	23,679,275	25,281,376	26,091,141	26,404,241
Other sources	2,254,595	2,372,766	2,504,808	2,743,288	2,830,661	2,728,618	2,876,585	3,024,563	3,067,638
	Annual percentage change								
Total current funds revenues in current dollars	—	7.1	7.4	9.6	8.5	6.7	7.7	5.9	4.4
Tuition and fees	—	8.0	9.7	11.2	11.1	10.4	14.4	11.6	6.9
Federal Government 2/	—	5.5	6.7	9.1	9.0	6.5	10.5	8.1	7.0
State governments	—	4.2	6.6	7.4	6.4	3.2	2.3	1.7	1.9
Local governments	—	9.0	7.8	10.8	7.9	8.2	7.0	6.9	11.6
Private gifts, grants, and contracts	—	8.7	9.8	17.1	14.2	8.4	10.6	7.2	4.4
Endowment income	—	-12.2	3.4	16.8	9.3	-6.6	37.7	12.4	-4.2
Sales and services	—	13.7	7.3	10.9	9.9	11.5	10.2	6.5	4.4
Other sources	—	7.5	10.0	14.6	8.1	1.7	8.8	8.5	4.7
Total current funds revenues in constant dollars	—	4.8	3.1	4.7	3.6	1.2	4.4	2.6	1.2
Tuition and fees	—	5.7	5.3	6.3	6.1	4.7	10.9	8.2	3.5
Federal Government 2/	—	3.2	2.5	4.2	4.1	0.9	7.0	4.7	3.6
State governments	—	1.9	2.3	2.7	1.5	-2.1	-0.9	-1.4	-1.3
Local governments	—	6.7	3.4	5.9	3.0	2.6	3.7	3.6	8.1
Private gifts, grants, and contracts	—	6.4	5.4	12.0	9.1	2.8	7.2	3.9	1.2
Endowment income	—	-14.1	-0.8	11.6	4.4	-11.4	33.5	8.9	-7.2
Sales and services	—	11.3	3.0	6.1	4.9	5.7	6.8	3.2	1.2
Other sources	—	5.2	5.6	9.5	3.2	-3.6	5.4	5.1	1.4

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

NOTES: For Consumer Price Index factors, see survey methodology, table A3. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" survey 1986 and Integrated Postsecondary Education Data System (IPEDS), "Finance" surveys (1987-1994).

Table 25.— Current funds expenditures of public institutions of higher education in current and constant 1994 dollars, by purpose: Fiscal years 1986 through 1994 1/

Source	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
	in thousands								
Total current funds expenditures in current dollars	$63,193,853	$67,653,838	$72,641,294	$78,945,617	$85,770,530	$92,961,093	$98,847,180	$104,570,101	$109,309,541
Instruction	21,880,782	23,359,057	24,954,204	26,893,691	29,257,209	31,371,394	32,828,420	34,260,177	35,688,497
Research	5,705,144	6,258,625	6,976,925	7,796,952	8,542,235	9,364,213	9,948,580	10,604,973	11,180,363
Public service	2,515,734	2,727,593	2,986,164	3,351,950	3,688,664	3,990,232	4,285,501	4,563,397	4,741,719
Academic support	4,693,543	5,048,232	5,436,156	5,941,906	6,535,076	6,933,847	7,274,159	7,613,244	8,035,556
Student services	2,921,758	3,158,991	3,482,112	3,678,419	4,021,328	4,398,365	4,690,921	5,173,239	5,315,370
Institutional support	5,667,144	6,042,593	6,470,162	6,876,360	7,490,137	8,030,642	8,423,156	9,049,589	9,328,236
Operation and maintenance of plant	5,177,254	5,308,631	5,601,732	5,913,267	6,333,582	6,655,605	6,790,215	7,076,805	7,433,185
Scholarships and fellowships 2/	1,575,909	1,751,671	1,941,389	2,150,350	2,386,493	2,688,532	3,255,660	3,727,838	4,222,923
Mandatory transfers	735,695	704,040	790,624	842,012	909,234	962,598	1,057,923	1,141,717	1,193,379
Auxiliary enterprises	6,830,235	7,135,393	7,237,866	7,744,725	8,282,332	9,049,935	9,634,131	10,024,352	10,637,783
Hospitals	5,358,699	5,904,212	6,532,905	7,533,912	8,113,989	9,315,902	10,432,773	11,100,602	11,317,674
Independent operations	131,956	254,799	231,055	222,072	210,252	199,827	225,742	234,168	214,858
Total current funds expenditures in constant dollars	$85,438,089	$89,506,027	$92,254,443	$95,839,979	$99,408,044	$102,164,241	$105,272,246	$107,916,345	$109,309,541
Instruction	29,582,817	30,904,033	31,691,840	32,648,941	33,909,105	34,477,162	34,962,267	35,356,503	35,688,497
Research	7,713,355	8,280,161	8,860,694	9,465,500	9,900,450	10,291,270	10,595,238	10,944,332	11,180,363
Public service	3,401,273	3,608,606	3,792,429	4,069,268	4,275,161	4,385,265	4,564,058	4,709,426	4,741,719
Academic support	6,345,670	6,678,811	6,903,918	7,213,474	7,574,153	7,620,298	7,746,980	7,856,868	8,035,556
Student services	3,950,216	4,179,345	4,422,282	4,465,600	4,660,720	4,833,803	4,995,831	5,338,783	5,315,370
Institutional support	7,661,979	7,994,351	8,217,105	8,347,901	8,681,069	8,825,676	8,970,661	9,339,176	9,328,236
Operation and maintenance of plant	6,999,647	7,023,319	7,114,200	7,178,706	7,340,621	7,314,510	7,231,579	7,303,262	7,433,185
Scholarships and fellowships 2/	2,130,628	2,317,461	2,465,565	2,610,525	2,765,945	2,954,697	3,467,278	3,847,128	4,222,923
Mandatory transfers	994,659	931,445	1,004,092	1,022,203	1,053,802	1,057,895	1,126,688	1,178,252	1,193,379
Auxiliary enterprises	9,234,478	9,440,125	9,192,090	9,402,097	9,599,222	9,945,878	10,260,349	10,345,132	10,637,783
Hospitals	7,244,961	7,811,272	8,296,790	9,146,170	9,404,113	10,238,177	11,110,903	11,455,821	11,317,674
Independent operations	178,404	337,099	293,440	269,595	243,682	219,610	240,415	241,662	214,858
	Annual percentage change								
Total current funds expenditures in current dollars	—	7.1	7.4	8.7	8.6	8.4	6.3	5.8	4.5
Instruction	—	6.8	6.8	7.8	8.8	7.2	4.6	4.4	4.2
Research	—	9.7	11.5	11.8	9.6	9.6	6.2	6.6	5.4
Public service	—	8.4	9.5	12.2	10.0	8.2	7.4	6.5	3.9
Academic support	—	7.6	7.7	9.3	10.0	6.1	4.9	4.7	5.5
Student services	—	8.1	10.2	5.6	9.3	9.4	6.7	10.3	2.7
Institutional support	—	6.6	7.1	6.3	8.9	7.2	4.9	7.4	3.1
Operation and maintenance of plant	—	2.5	5.5	5.6	7.1	5.1	2.0	4.2	5.0
Scholarships and fellowships 2/	—	11.2	10.8	10.8	11.0	12.7	21.1	14.5	13.3
Mandatory transfers	—	-4.3	12.3	6.5	8.0	5.9	9.9	7.9	4.5
Auxiliary enterprises	—	4.5	1.4	7.0	6.9	9.3	6.5	4.1	6.1
Hospitals	—	10.2	10.6	15.3	7.7	14.8	12.0	6.4	2.0
Independent operations	—	93.1	-9.3	-3.9	-5.3	-5.0	13.0	3.7	-8.2
Total current funds expenditures in constant dollars	—	4.8	3.1	3.9	3.7	2.8	3.0	2.5	1.3
Instruction	—	4.5	2.5	3.0	3.9	1.7	1.4	1.1	0.9
Research	—	7.3	7.0	6.8	4.6	3.9	3.0	3.3	2.2
Public service	—	6.1	5.1	7.3	5.1	2.6	4.1	3.2	0.7
Academic support	—	5.2	3.4	4.5	5.0	0.6	1.7	1.4	2.3
Student services	—	5.8	5.8	1.0	4.4	3.7	3.4	6.9	-0.4
Institutional support	—	4.3	2.8	1.6	4.0	1.7	1.6	4.1	-0.1
Operation and maintenance of plant	—	0.3	1.3	0.9	2.3	-0.4	-1.1	1.0	1.8
Scholarships and fellowships 2/	—	8.8	6.4	5.9	6.0	6.8	17.3	11.0	9.8
Mandatory transfers	—	-6.4	7.8	1.8	3.1	0.4	6.5	4.6	1.3
Auxiliary enterprises	—	2.2	-2.6	2.3	2.1	3.6	3.2	0.8	2.8
Hospitals	—	7.8	6.2	10.2	2.8	8.9	8.5	3.1	-1.2
Independent operations	—	89.0	-13.0	-8.1	-9.6	-9.9	9.5	0.5	-11.1

1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants.
NOTES: For Consumer Price Index factors, see survey methodology, table A3. Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" survey 1986 and Integrated Postsecondary Education Data System (IPEDS), "Finance" surveys (1987-1994).

Table 26.— Current funds revenues of private institutions of higher education in current and constant 1994 dollars, by source: Fiscal years 1986 through 1994 1/

Source	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
	in thousands								
Total current funds revenues in current dollars	$35,432,985	$39,531,421	$42,568,854	$46,574,267	$50,724,044	$54,861,545	$59,193,006	$62,694,018	$66,258,504
Tuition and fees	13,677,429	15,507,194	16,652,124	18,370,803	20,105,820	22,176,439	24,098,774	25,855,850	27,821,149
Federal Government 2/	5,852,380	7,010,936	7,057,693	7,481,396	8,083,386	8,472,654	9,049,476	9,359,554	9,611,348
State governments	690,914	869,424	1,079,662	1,195,492	1,296,932	1,240,896	1,479,347	1,458,314	1,373,894
Local governments	218,662	264,307	274,400	337,973	375,599	399,525	381,261	403,977	489,703
Private gifts, grants, and contracts	3,301,124	3,659,697	3,841,860	4,111,904	4,412,787	4,710,158	4,938,060	5,329,865	5,681,610
Endowment income	1,877,295	2,028,179	2,224,896	2,492,144	2,681,995	2,837,394	2,848,012	2,960,062	3,030,193
Sales and services	8,283,595	8,508,396	9,640,720	10,575,646	11,456,804	12,561,301	13,781,446	14,542,653	15,387,078
Other sources	1,531,586	1,683,287	1,797,498	2,008,909	2,310,720	2,463,178	2,616,632	2,783,744	2,863,529
Total current funds revenues in constant dollars	$47,905,395	$52,300,069	$54,062,445	$56,541,160	$58,789,167	$60,292,838	$63,040,551	$64,700,227	$66,258,504
Tuition and fees	18,491,884	20,516,018	21,148,198	22,302,155	23,302,645	24,371,906	25,665,194	26,683,237	27,821,149
Federal Government 2/	7,912,418	9,275,468	8,963,270	9,082,415	9,368,644	9,311,447	9,637,692	9,659,059	9,611,348
State governments	934,116	1,150,248	1,371,171	1,451,328	1,503,145	1,363,745	1,575,504	1,504,980	1,373,894
Local governments	295,631	349,678	348,489	410,299	435,320	439,078	406,043	416,904	489,703
Private gifts, grants, and contracts	4,463,119	4,841,779	4,879,162	4,991,851	5,114,420	5,176,463	5,259,034	5,500,421	5,681,610
Endowment income	2,538,103	2,683,280	2,825,619	3,025,463	3,108,432	3,118,296	3,033,132	3,054,784	3,030,193
Sales and services	11,199,420	11,256,608	12,243,715	12,838,834	13,278,436	13,804,870	14,677,240	15,008,018	15,387,078
Other sources	2,070,704	2,226,988	2,282,822	2,438,815	2,678,125	2,707,033	2,786,713	2,872,824	2,863,529
	Annual percentage change								
Total current funds revenues in current dollars	—	11.6	7.7	9.4	8.9	8.2	7.9	5.9	5.7
Tuition and fees	—	13.4	7.4	10.3	9.4	10.3	8.7	7.3	7.6
Federal Government 2/	—	19.8	0.7	6.0	8.0	4.8	6.8	3.4	2.7
State governments	—	25.8	24.2	10.7	8.5	-4.3	19.2	-1.4	-5.8
Local governments	—	20.9	3.8	23.2	11.1	6.4	-4.6	6.0	21.2
Private gifts, grants, and contracts	—	10.9	5.0	7.0	7.3	6.7	4.8	7.9	6.6
Endowment income	—	8.0	9.7	12.0	7.6	5.8	0.4	3.9	2.4
Sales and services	—	2.7	13.3	9.7	8.3	9.6	9.7	5.5	5.8
Other sources	—	9.9	6.8	11.8	15.0	6.6	6.2	6.4	2.9
Total current funds revenues in constant dollars	—	9.2	3.4	4.6	4.0	2.6	4.6	2.6	2.4
Tuition and fees	—	10.9	3.1	5.5	4.5	4.6	5.3	4.0	4.3
Federal Government 2/	—	17.2	-3.4	1.3	3.2	-0.6	3.5	0.2	-0.5
State governments	—	23.1	19.2	5.8	3.6	-9.3	15.5	-4.5	-8.7
Local governments	—	18.3	-0.3	17.7	6.1	0.9	-7.5	2.7	17.5
Private gifts, grants, and contracts	—	8.5	0.8	2.3	2.5	1.2	1.6	4.6	3.3
Endowment income	—	5.7	5.3	7.1	2.7	0.3	-2.7	0.7	-0.8
Sales and services	—	0.5	8.8	4.9	3.4	4.0	6.3	2.3	2.5
Other sources	—	7.5	2.5	6.8	9.8	1.1	2.9	3.1	-0.3

1/ 50 states and the District of Columbia. Private institutions include nonprofit and for-profit institutions.
2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.
NOTES: For Consumer Price Index factors, see survey methodology, table A3. Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" survey 1986 and Integrated Postsecondary Education Data System (IPEDS), "Finance" surveys (1987-1994).

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Table 27.— Current funds expenditures of private institutions of higher education in current and constant 1994 dollars, by purpose: Fiscal years 1986 through 1994 1/

Source	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
	in thousands								
Total current funds expenditures in current dollars	$34,341,889	$38,445,848	$41,145,170	$44,921,567	$48,885,041	$53,126,743	$57,341,982	$60,670,938	$64,041,076
Instruction	9,151,318	10,352,089	10,879,358	11,918,999	12,888,779	14,124,723	15,168,776	16,080,736	17,087,102
Research	2,732,222	3,093,684	3,374,006	3,635,218	3,963,726	4,079,827	4,312,973	4,686,336	4,937,247
Public service	603,799	720,860	800,198	875,373	1,001,094	1,085,945	1,203,797	1,371,697	1,500,695
Academic support	1,973,849	2,527,219	2,705,426	2,962,374	2,902,568	3,116,927	3,302,859	3,459,726	3,642,355
Student services	1,641,180	1,816,922	1,914,409	2,102,418	2,366,819	2,627,117	2,818,174	2,991,840	3,247,414
Institutional support	3,683,642	4,042,069	4,304,333	4,652,759	5,183,893	5,695,842	6,051,868	6,200,308	6,598,004
Operation and maintenance of plant	2,427,972	2,510,400	2,629,254	2,826,628	3,124,680	3,406,975	3,556,365	3,706,923	3,935,311
Scholarships and fellowships 2/	2,584,266	3,024,430	3,383,968	3,768,316	4,269,051	4,862,651	5,804,340	6,420,536	7,015,087
Mandatory transfers	456,754	508,448	527,009	616,385	720,508	744,465	793,471	848,886	921,908
Auxiliary enterprises	3,698,067	3,901,940	4,162,083	4,535,337	4,921,653	5,222,312	5,331,969	5,537,156	5,791,558
Hospitals	3,333,414	3,268,802	3,873,556	4,290,869	4,565,297	5,009,963	5,671,540	5,949,070	6,191,929
Independent operations	2,055,405	2,678,985	2,591,569	2,736,890	2,976,973	3,149,996	3,325,850	3,417,723	3,172,465
Total current funds expenditures in constant dollars	$46,430,233	$50,863,857	$52,254,366	$54,534,782	$56,657,762	$58,386,290	$61,069,210	$62,612,408	$64,041,076
Instruction	12,372,581	13,695,814	13,816,785	14,469,665	14,938,094	15,523,071	16,154,747	16,595,320	17,087,102
Research	3,693,965	4,092,944	4,284,988	4,413,155	4,593,958	4,483,730	4,593,317	4,836,299	4,937,247
Public service	816,336	953,697	1,016,252	1,062,703	1,160,268	1,193,454	1,282,044	1,415,592	1,500,695
Academic support	2,668,644	3,343,510	3,435,891	3,596,322	3,364,076	3,425,503	3,517,545	3,570,437	3,642,355
Student services	2,218,876	2,403,788	2,431,299	2,552,336	2,743,144	2,887,202	3,001,355	3,087,579	3,247,414
Institutional support	4,980,284	5,347,658	5,466,503	5,648,449	6,008,132	6,259,730	6,445,239	6,398,718	6,598,004
Operation and maintenance of plant	3,282,618	3,321,259	3,339,153	3,431,526	3,621,504	3,744,266	3,787,529	3,825,544	3,935,311
Scholarships and fellowships 2/	3,493,928	4,001,320	4,297,640	4,574,736	4,947,830	5,344,054	6,181,622	6,625,993	7,015,087
Mandatory transfers	617,532	672,677	669,301	748,292	835,069	818,167	845,046	876,050	921,908
Auxiliary enterprises	4,999,787	5,162,266	5,285,845	5,505,900	5,704,195	5,739,321	5,678,547	5,714,345	5,791,558
Hospitals	4,506,775	4,324,625	4,919,416	5,209,115	5,291,179	5,505,949	6,040,190	6,139,440	6,191,929
Independent operations	2,778,907	3,544,297	3,291,293	3,322,585	3,450,311	3,461,846	3,542,031	3,527,090	3,172,465
	Annual percentage change								
Total current funds expenditures in current dollars	—	12.0	7.0	9.2	8.8	8.7	7.9	5.8	5.6
Instruction	—	13.1	5.1	9.6	8.1	9.6	7.4	6.0	6.3
Research	—	13.2	9.1	7.7	9.0	2.9	5.7	8.7	5.4
Public service	—	19.4	11.0	9.4	14.4	8.5	10.9	13.9	9.4
Academic support	—	28.0	7.1	9.5	-2.0	7.4	6.0	4.7	5.3
Student services	—	10.7	5.4	9.8	12.6	11.0	7.3	6.2	8.5
Institutional support	—	9.7	6.5	8.1	11.4	9.9	6.3	2.5	6.4
Operation and maintenance of plant	—	3.4	4.7	7.5	10.5	9.0	4.4	4.2	6.2
Scholarships and fellowships 2/	—	17.0	11.9	11.4	13.3	13.9	19.4	10.6	9.3
Mandatory transfers	—	11.3	3.7	17.0	16.9	3.3	6.6	7.0	8.6
Auxiliary enterprises	—	5.5	6.7	9.0	8.5	6.1	2.1	3.8	4.6
Hospitals	—	-1.9	18.5	10.8	6.4	9.7	13.2	4.9	4.1
Independent operations	—	30.3	-3.3	5.6	8.8	5.8	5.6	2.8	-7.2
Total current funds expenditures in constant dollars	—	9.5	2.7	4.4	3.9	3.1	4.6	2.5	2.3
Instruction	—	10.7	0.9	4.7	3.2	3.9	4.1	2.7	3.0
Research	—	10.8	4.7	3.0	4.1	-2.4	2.4	5.3	2.1
Public service	—	16.8	6.6	4.6	9.2	2.9	7.4	10.4	6.0
Academic support	—	25.3	2.8	4.7	-6.5	1.8	2.7	1.5	2.0
Student services	—	8.3	1.1	5.0	7.5	5.3	4.0	2.9	5.2
Institutional support	—	7.4	2.2	3.3	6.4	4.2	3.0	0.7	3.1
Operation and maintenance of plant	—	1.2	0.5	2.8	5.5	3.4	1.2	1.0	2.9
Scholarships and fellowships 2/	—	14.5	7.4	6.4	8.2	8.0	15.7	7.2	5.9
Mandatory transfers	—	8.9	-0.5	11.8	11.6	-2.0	3.3	3.7	5.2
Auxiliary enterprises	—	3.2	2.4	4.2	3.6	0.6	-1.1	0.6	1.4
Hospitals	—	-4.0	13.8	5.9	1.6	4.1	9.7	1.6	0.9
Independent operations	—	27.5	-7.1	1.0	3.8	0.3	2.3	0.4	-10.1

1/ 50 states and the District of Columbia. Private institutions include nonprofit and for-profit institutions.
2/ Excludes Pell Grants.
NOTES: For Consumer Price Index factors, see survey methodology, table A3. Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" survey 1986 and Integrated Postsecondary Education Data System (IPEDS), "Finance" surveys (1987-1994).

Glossary[1]

Academic Support Expenditures. Expenditures for the support services that are an integral part of the institution's primary mission of instruction, research, or public service. Includes expenditures for libraries, museums, galleries, audiovisual services, academic computing support, ancillary support, academic administration, personnel development, and course and curriculum development. Also includes expenditures for veterinary and dental clinics if their primary purpose is to support the institutional program. [Note: This definition is an operational definition used in all editions of State Higher Education Profiles (SHEP) and may not be consistent with the terms used in the 1987 IPEDS glossary.]

Auxiliary Enterprise Expenditures. Costs incurred for goods and services used to operate those essentially self-supporting operations of the institution that exist to furnish a service to students, faculty or staff and that charge a fee that is related to the cost of the service, although not necessarily equal to the cost of the service.

Auxiliary Enterprise Revenues. Revenues generated by or collected from the auxiliary enterprise operations of the institution that exist to furnish a service to students, faculty or staff and that charge a fee that is related to the cost of the service, although not necessarily equal to the cost of the service.

Control of Institution. Includes public, private nonprofit, and private for-profit institutions.

Current Funds Expenditures. The costs incurred for goods and services used in the conduct of the institution's operations. They include the acquisition cost of capital assets, such as equipment and library books, to the extent current funds are budgeted for and used by operating departments for such purposes.

Current Funds Revenues. Includes all unrestricted revenues earned during the reporting period as well as restricted revenues to the extent that such funds were expended for current operating purposes. They do not include restricted current funds received but not expended because these revenues have not been earned.

Educational and General (E&G) Expenditures. Educational and general expenditures include current fund expenditures for instruction, research, public service, academic support, student services, institutional support, operation and maintenance of plant, scholarships and fellowships, and educational and general mandatory transfers. Educational and general expenditures exclude expenditures for auxiliary enterprises, hospitals, and independent operations. Pell Grants are excluded.

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[1]SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System Glossary 1987.

Educational and General (E&G) Revenues. Consists of current fund revenues from federal, state, and local appropriations; tuition income; government grants and contracts; private gifts, grants, and endowment income; sales and services of educational activities; and other revenues. Excluded from E&G revenues are income from sales and services of auxiliary enterprises, sales and services of hospitals, independent operations, and revenues for capital purposes. E&G funds include only those funds intended for operating purposes. Pell Grants are excluded.

Endowment Income (revenues). Includes the unrestricted income of endowment and similar funds; restricted income of endowment and similar funds to the extent expended for current operating purposes; and income from funds held in trust by others under irrevocable trusts. Does not include capital gains or losses. Such gains when spent for current operations are treated as transfers, not revenues.

Federal Appropriations (revenues). Includes dollars appropriated or made available by the federal government to public or private institutions of higher education for current operating expenses and not for specific projects or programs. An example is federal land-grant appropriations. Federal appropriations received through state channels are included in the total for federal appropriations. Federal grants and contracts are excluded.

Federal Grants and Contracts (revenues). Includes revenues from federal agencies that are for specific research projects or other types of programs such as administrative allowances for student aid. Examples are research projects, training programs, and similar activities for which amounts are received or expenditures are reimbursable under the terms of a government grant or contract. Includes indirect costs recovered. Pell Grants awarded to student are excluded, although the administration allowance for Pell Grants is included.

4-Year-and-Above Institution. Any institution whose highest degree awarded in the fiscal year for which data are being reported was a baccalaureate or higher.

Institutional Support (expenditures). Expenditures for the day-to-day operational support of the institution. Includes expenditures for general administrative services, executive direction and planning, legal and fiscal operations, and public relations/development. Excludes expenditures for physical plant operations.

Instruction (expenditures). Expenditures of the colleges, schools, departments, and other instructional divisions of the institution and expenditures for departmental research and public service that are not separately budgeted. Includes expenditures for credit and noncredit activities. Excludes expenditures for academic administration where the primary function is administration (e.g., academic deans). This category also includes general academic instruction, occupational and vocational instruction, special session instruction, community education, preparatory and adult basic education, and remedial and tutorial instruction conducted by the teaching faculty for the institution's students.

Level of Institution. A classification of an institution based on the highest degree certificate or diploma awarded during the fiscal year for which data are being reported.

Libraries (expenditures). Expenditures for all print material, microfilm, microfiche, audiovisual materials such as records and films, and computer software. Excludes expenditures for hardware of any kind (e.g., computer terminals, microfiche readers, record players, and projectors).

Operation and Maintenance of Plant (expenditures). Expenditures for operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes.

Other Sources (revenues). Includes sales and services of educational activities and revenues derived from the sales of goods or services that are incidental to the conduct of instruction, research, or public service. Examples include film rentals, scientific and literary publications, testing services, university presses, and dairy products. Also includes all items or revenues not covered elsewhere. Examples are interest income and gains (net of losses) from investments of unrestricted current funds. Includes revenues resulting from the sales and services of internal service departments to persons or agencies external to the institution (e.g., the sale of computer time).

Pell Grant Expenditures. Expenditures for scholarships and fellowships funded by Pell Grants. Pell Grants are a type of federal student financial aid that provides eligible undergraduate students with need-based grants to help them defray the cost of postsecondary education. (Public Law 92-318, as amended, Public Law 94-482, Education Amendments of 1972, Title IV; 20 USC 107a-1976.)

Private Gifts, Grants, and Contracts (revenues). Revenues from private donors for which no legal consideration is involved and from private contracts for specific goods and services provided to the funder as stipulation for receipt of the funds. Includes only those gifts, grants, and contracts that are directly related to instruction, research, public service, or other institutional purposes. Includes monies received as a result of gifts, grants, or contracts from a foreign government. Also includes the estimated dollar amount of contributed services.

Private For-Profit Institution. An educational institution that is under private control and whose profits, derived from revenues, are subject to taxation.

Private Nonprofit Institution. An educational institution which is controlled by an individual or by an agency other than a state, subdivision of a state, or the federal government, which is usually supported primarily by other than public funds, and the operation of whose program rests with other than publicly elected or appointed officials.

Private Institution. Includes both private for-profit and private nonprofit institutions, unless otherwise noted.

Public Service (expenditures). Funds budgeted specifically for public service and expended for activities established primarily to provide noninstructional services beneficial to groups external to the institution. Examples are seminars and projects provided to particular sectors of the community, and expenditures for community services and cooperative extension services.

Public Institution. Includes all educational institutions under the control of—or affiliated with—federal, state, local, or state-related agencies.

Research (expenditures). Funds expended for activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution.

Restricted Educational and General (E&G) Revenues. Those funds available for financing operations but which are limited by donors and other external agencies to specific purposes, programs, departments, or schools. Externally imposed restrictions are to be contrasted with internal designations imposed by the governing board on unrestricted funds.

Scholarships and Fellowships (expenditures). Expenditures given in the form of outright grants and trainee stipends to individuals enrolled in formal course work, either for credit or not. Excludes Pell Grants. Includes aid to students in the form of tuition or fee remissions. Excludes those remissions that are granted because of faculty or staff status. Also excludes College work-study program expenses.

> **Institutional**. Expenditures for scholarships and fellowships from revenues generated by the institution such as tuition and fees revenues, endowment income, sales and services of educational activities, and other sources.
>
> **Other Federal**. Expenditures for scholarships and fellowships, excluding Pell Grants, received from federal government agencies.
>
> **Private**. Expenditures for scholarships and fellowships received from private sources such as businesses, foundations, individuals, and foreign governments.
>
> **State and Local**. Expenditures for scholarships and fellowships provided by state and local governments.

State and Local Appropriations (revenues). Dollars appropriated or made available by state and local governments to public or private postsecondary institutions for current operating expenses and not for specific projects or programs. Grants and contracts are excluded. Charges for room, board, and other services rendered by auxiliary enterprises are not included here.

State and Local Grants and Contracts (revenues). Includes revenues from state and local government agencies which are for specific research projects or other types of programs such as student aid. Examples are research projects, training programs, and similar activities for which amounts are received or expenditures are reimbursable under the terms of a government grant or contract. Includes indirect costs recovered.

Student Services (expenditures). Funds expended for admissions, registrar activities, and activities whose primary purpose is to contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples are career guidance, counseling, financial aid administration, and student health services (except when operated as a self-supporting auxiliary enterprise).

Tuition and Fees (revenues). Charges assessed against students for educational purposes. Includes tuition and fee remissions or exemptions even though there is no intention of collecting from the student. Includes tuition and fees that are remitted to the state as an offset to the state appropriation. Excludes charges for room, board, and other services rendered by auxiliary enterprises.

2-Year Institution. Any institution whose highest degree awarded during the fiscal year for which data are being reported was an associate's degree, or a certificate, or diploma in a program of at least 2 but less than 4 years in length.

Survey Methodology

Overview

The FY94 data on financial characteristics of higher education institutions are from the "Finance" and "Consolidated" surveys that are conducted annually by the NCES. These surveys are part of (IPEDS), which has replaced the Higher Education General Information Survey (HEGIS). The financial data in this report represent higher education institutions in the 50 states and the District of Columbia.

Financial data for institutions of higher education, that is, those institutions that are accredited at the higher education level by an agency recognized by the Secretary of Education, were previously collected by the HEGIS Financial Characteristics of Higher Education Institutions survey, in operation from fiscal year 1966 through fiscal year 1986.

Universe of Institutions in this Report

The universe of higher education institutions is determined by the IPEDS "Institutional Characteristics" (IC) survey conducted annually by NCES. Using the IC master list of institutions, the "Finance" (F) survey was mailed to 3,842 higher education institutions or system offices that are associated with higher educational institutions. Seventy-nine institutions were determined to be out-of-scope and were deleted from the universe. Included in these deletions were: (1) duplicates of other institutions on the file; (2) institutions that closed or had merged with another institution and thus were no longer a legitimate institution or branch; (3) institutions that no longer were accredited at the higher education level; or (4) institutions that did not conform to the IPEDS definition of a Title IV eligible postsecondary institution or branch. The "Consolidated" (CN) survey, that collected a limited amount of financial data was mailed to 5,144 institutions that are not accredited at the higher education level. Twenty-four of these institutions attained higher education accreditation during the processing year and were added to the higher education universe. Therefore the final universe consists of 3,787 institutions.

This report's focus is on only those 3,715 higher education institutions in the 50 states and the District of Columbia and excludes institutions in the outlying areas. Table A1 shows the number of higher education institutions that returned a survey form in the 50 states and the District of Columbia by level and control of the institution. The unit response rates were calculated as the ratio of the number of institutions responding to the survey divided by the number of institutions in the final universe of higher education institutions. Table A2 shows the survey response rates by state.

Mailout and Followup Procedures

The survey forms were mailed out in July 1994 and the survey results were collected from November 1994 through April 1995.

Followup for survey nonresponse began in December 1994 by telephone and letter. These institutions were asked to provide current funds revenues and expenditures by major category (e.g., tuition and fees, instruction, scholarships and fellowships), or at least total current funds revenues and expenditures (if contacted by telephone).

Editing Procedures

For schools reporting detail in current funds revenues (part A) and expenditures data (current funds expenditures, part B, and expenditures on scholarships and grants, part E), the following editing procedures were used:

(1) The unrestricted and restricted columns of current funds revenues and expenditures were totaled for each line. The generated totals of each line were compared to reported totals.

(2) Generated totals replaced reported totals if differences were within ranges set in the error resolution guidelines. If differences between generated and reported totals were outside these ranges, the line was flagged as an error.

(3) Consistency checks for all parts were performed.

(4) Telephone calls were made to check data inconsistencies if these fell outside of the error resolution guidelines. For example, if the difference between reported totals and generated totals exceeded ranges set by the guidelines, the institutions were called; if not, generated totals replaced reported totals.

Imputation Procedures

(1) Imputations for nonrespondents to the FY94 "Finance" survey, who had previously responded to the FY89, FY90, FY91 FY92 or FY93 "Finance" surveys, were based on the most recent data reported by these institutions in those years. Institutions were grouped by control and the highest degree granted in FY94. Private for-profit 4-year institutions were combined with private nonprofit 4-year institutions and private for-profit 2-year and less-than-2-year schools were combined into one group regardless of the highest degree granted. Total current funds revenues per FTE were calculated for FY94 and for the previous years for each group. A rate of change from previous year to current year was calculated for total current funds revenues per FTE student for each group and was applied to the nonrespondent's

previously reported part A data. For parts B and E, the rate of change was calculated for responding institutions from total educational and general expenditures and transfers per FTE and applied to the most recent prior year data of nonresponding institutions for all of parts B and E. Full-time equivalent enrollment (FTE) was computed from Fall enrollment data of the corresponding fiscal year.

(2) For institutions that did not respond to any of the five survey years (FY89 through FY93), a hot deck strategy was used: Institutions completing the F form were sorted into imputation groups formed as a combination of control, religious affiliation highest degree granted, geographic region, state (if public), and presence of a medical (M.D., D.D.S., D.V.M., O.D. degree) or medical-related (chiropractic, optometric, or podiatric) school. A donor school was selected from the same hot deck group as the nonresponding institution. Fall enrollment data from 1993 were used to compute a full-time equivalent (FTE) enrollment figure for both the nonresponding institution and its matched institution. The ratio of the FTE of the recipient institution over the FTE of the donor institution was computed. The resulting factor was multiplied by the donor institution's actual value for those items which enrollment directly affects: tuition and fees, government appropriations, grants and contracts, sales and service of educational activities, instruction, student services and scholarship and fellowship expenditures. All other items for the recipient's record were taken without adjustment from the donor record. This process was repeated for every data item in parts A, B and E.

(3) Schools that returned finance data on the CN form or were contacted via PETS (Postsecondary Education Telephone System) supplied data in a few fields as follows:

Variable name	*Description*
A013	Tuition and fees
	Other sources
A163	Total revenues
B013	Instruction
B093	Scholarships, fellowships
	Other expenditures
B223	Total expenditures
E013	Pell Grant expenditures

Data in tuition and fees (A013), total revenues (A163), instruction (B013), scholarships and fellowships (B093) and total expenditures (B223) were used as reported. Data in "other sources" and "other expenditures" were distributed to all other fields in parts A, B and E on the "Finance" form, based on the average percentage distribution for institutions in the same groups (described in 2). For example, 2-year public institutions were distributed according to the average percentage distribution of all public 2-year institutions.

(4) If an institution reported only totals in column three for revenues and for expenditures, imputations for restricted and unrestricted revenues and expenditures were performed by distributing total columns to restricted and unrestricted based on the average distribution of schools in the non-respondents imputation class. If an institution reported academic support but did not report library expenditures, expenditure data from the 1994 IPEDS "Academic Library" survey were used to determine library expenditures in FY94. For institutions that did not report salary and wage expenditures (part B column 4, lines 1 through 8 and line 23) group ratios of salary expenditures to total expenditures (column 3, lines 1 through 8), for each expenditure category and imputation class were calculated. These ratios were then multiplied by the total reported expenditure of the institution to yield a salary expenditure for each line or category. The imputed salary expenditures were then summed to produce a total salary and wage expenditure (column 4, line 23). For institutions that did not report salary expenditures by function (column 4, lines 1 through 8), but were able to report total salary expenditures (column 4, line 23), salary expenditures by function were initially imputed as above. The imputed salary and wage expenditures by function were then summed and subtracted from the reported total salary and wages (column 4, line 23) and a balance was calculated. This balance was then distributed across all salary categories in the same proportion as total reported expenditures in column 3. In 1994, there were 43 institutions that did not report salary and wage expenditures.

One-hundred-forty institutions were imputed using previously reported finance data. Fifty-two institutions were imputed using method (2) above. Six institutions were not imputed. These are institutions that have never reported to the finance survey so using the prior year method was not possible and they are sufficiently unique institutions, so that forming proper imputation classes with a reasonable number of donors was also not possible. Community College of the Air Force was one such institution. Only parts A, B and E of the finance survey form were imputed for nonresponding institutions and are the only parts that are discussed in this report.

Table A1.— FY 1994 survey response rates for institutions of higher education, by level and control of institution: 50 states and the District of Columbia

Level and control of institution	Final universe	Number responded	Response rate
Total	3,715	3,520	94.8
Central office	55	55	100.0
4-year, public	605	601	99.3
4-year, nonprofit	1,498	1,424	95.1
4-year, for-profit	95	85	89.5
2-year, public	1,037	990	95.5
2-year, nonprofit	182	158	86.8
2-year, for-profit	222	193	86.9
Less-than-2-year, nonprofit	4	4	100.0
Less-than-2-year, for-profit	17	10	58.8

Table A2 — FY 1994 survey response rates for institutions of higher education, by state

State	Final universe	Number responded	Response rate
50 states and D.C.	3,715	3,520	94.8
Alabama	82	81	98.8
Alaska	10	10	100.0
Arizona	42	42	100.0
Arkansas	36	34	94.4
California	343	268	78.1
Colorado	60	59	98.3
Connecticut	44	43	97.7
Delaware	10	10	100.0
District of Columbia	19	16	84.2
Florida	109	105	96.3
Georgia	116	113	97.4
Hawaii	17	16	94.1
Idaho	11	11	100.0
Illinois	168	150	89.3
Indiana	78	78	100.0
Iowa	60	60	100.0
Kansas	53	52	98.1
Kentucky	63	60	95.2
Louisiana	37	36	97.3
Maine	34	33	97.1
Maryland	62	62	100.0
Massachusetts	118	115	97.5
Michigan	106	103	97.2
Minnesota	109	104	95.4
Mississippi	47	45	95.7
Missouri	100	96	96.0
Montana	26	24	92.3
Nebraska	36	36	100.0
Nevada	10	10	100.0
New Hampshire	31	31	100.0
New Jersey	61	60	98.4
New Mexico	33	32	97.0
New York	320	304	95.0
North Carolina	123	123	100.0
North Dakota	20	19	95.0
Ohio	158	153	96.8
Oklahoma	46	36	78.3
Oregon	45	45	100.0
Pennsylvania	219	212	96.8
Rhode Island	13	12	92.3
South Carolina	59	58	98.3
South Dakota	21	19	90.5
Tennessee	78	75	96.2
Texas	183	180	98.4
Utah	16	15	93.8
Vermont	23	21	91.3
Virginia	92	90	97.8
Washington	67	66	98.5
West Virginia	28	27	96.4
Wisconsin	64	61	95.3
Wyoming	9	9	100.0

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Table A3.--Consumer Price Index (CPI) factors: Fiscal years 1986 through 1994

Fiscal Year	Consumer Price Index	CPI 1/ Factor
1985-86	108.817	1.352
1986-87	111.233	1.323
1987-88	115.842	1.270
1988-89	121.192	1.214
1989-90	126.975	1.159
1990-91	133.917	1.099
1991-92	138.208	1.065
1992-93	142.525	1.032
1993-94	147.157	1.000

1/ The factors in table A3 were used to convert current dollars to constant fiscal year 1994 dollars.

SOURCE: U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index for July 1 - June 30.

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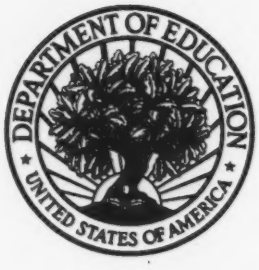

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